OUR NEWS-ROOMS AND REFERENCE & LENDING LIBRARY will shortly be opened for the use of Subscribers to the "HONGKONG TELEGRAPH" FREE.

The Hongkong Telegraph.

ESTABLISHED 1881.

ONE $1,000 THOUSAND DOLLARS $1,000

European Subscribers to the Hongkong Telegraph are insured from 1st October, 1895, insured for the sum of $1,000 against Fatal Accident. SEE BELOW.

NEW SERIES No. 250 光緒二十一年十二月三十日 MONDAY, JANUARY 27, 1896. 一千八百九十六年正月廿七號 香港 THIRTY DOLLARS PER ANNUM.

Banks.

THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.

INCORPORATED BY ROYAL CHARTER, 1853.
HEAD OFFICE :—LONDON.

CAPITAL PAID-UP £800,000
RESERVE LIABILITY OF SHAREHOLDERS £800,000
RESERVE FUND £325,000

INTEREST ALLOWED on CURRENT ACCOUNT at the Rate of 2 per cent. per annum on the Daily Balances.

On Fixed Deposits for 12 months... 4 per cent.
" " " 6 " ... 3½ "
" " " 3 " ... 2½ "

T. H. WHITEHEAD,
Manager, Hongkong.

Hongkong, 16th September, 1895. [53

HONGKONG AND SHANGHAI BANKING CORPORATION.

PAID-UP CAPITAL $10,000,000
RESERVE FUND $ 5,500,000
RESERVE LIABILITY OF PROPRIETORS... $10,000,000

COURT OF DIRECTORS:
J. KRAMER, Esq.—Chairman.
A. McCONACHIE, Esq.—Deputy Chairman.
Hon. J. J. Bell-Irving. | S. C. Michaelsen, Esq.
G. B. Dodwell, Esq. | D. R. Sassoon, Esq.
M. D. Ezekiel, Esq. | N. A. Siebs, Esq.
R. M. Gray, Esq. | R. Shewan, Esq.

CHIEF MANAGER:
Hongkong—T. JACKSON, Esq.
MANAGER:
Shanghai—J. P. WADE GARD'NER, Esq.
LONDON BANKERS—LONDON AND COUNTY BANKING COMPANY, LIMITED.
HONGKONG—INTEREST ALLOWED
On Current Account at the rate of 2 per Cent. per Annum on the daily balance.

INTEREST ON FIXED DEPOSITS:
For 3 months, 2½ per Cent. per Annum.
For 6 months, 3½ per Cent. per Annum.
For 12 months, 4 per Cent. per Annum.

T. JACKSON,
Chief Manager.

Hongkong, 23rd December, 1895. [31

HONGKONG SAVINGS BANK.

THE Business of the above Bank is conducted by the HONGKONG AND SHANGHAI BANKING CORPORATION. Rules may be obtained on application.

INTEREST on deposits is allowed at 3½ PER CENT. per annum.

Depositors may transfer at their option balances of $100 or more to the HONGKONG AND SHANGHAI BANK to be placed on FIXED DEPOSIT at 4 PER CENT. per annum.

For the HONGKONG AND SHANGHAI BANKING CORPORATION,
T. JACKSON,
Chief Manager.

Hongkong, 1st August, 1895. [32

THE NATIONAL BANK OF CHINA, LIMITED.

Authorised Capital £1,000,000
Subscribed Capital £ 500,000

HEAD OFFICE:—HONGKONG.

Court of Directors:—
D. Gillies, Esq. | ChowTungShang, Esq.
H. Stollerioht, Esq. | Kwan Hoi Chuen, Esq.
Chan Kit Shan, Esq.

Chief Manager,
GEO. W. F. PLAYFAIR.

Interest for 12 months Fixed, 5 per Cent.

Hongkong, 23rd October, 1893. [7

THE MERCANTILE BANK OF INDIA, LIMITED.

AUTHORISED CAPITAL £1,500,000
SUBSCRIBED £1,125,000
PAID-UP £ 562,500

BANKERS:
LONDON JOINT STOCK BANK, LIMITED.

INTEREST ALLOWED on CURRENT ACCOUNTS at the Rate of 2 per cent. per annum on the Daily Balance.

ON NEW FIXED DEPOSITS:—
For 12 Months 4 per cent.
" 6 " 3½ "
" 3 " 2½ "

DEPOSITS RENEWED ON OLD TERMS.

J. W. R. TAYLOR,
Manager, Hongkong.

Hongkong, 18th December, 1895. [8

Amusements.

GYMNASTIC COMPETITIONS at THE VICTORIA RECREATION CLUB on THURSDAY and FRIDAY, THE 30TH AND 31ST INST.

PROGRAMME:
HORIZONTAL BAR, PARALLEL BARS, VAULTING HORSE, RINGS, RUNNING, HIGH JUMP, and ROPE CLIMBING.
BOXING—(middle, light, and feather weights) and FENCING.

Names of Members intending to compete to be sent in to the Steward before the 27th instant.

Hongkong, 18th January, 1896. [171

Notice of Firms.

NOTICE.

NOTICE is hereby given that Mr. ALFRED F. O. KRAUSS and Mr. PHILIPP BERNHARD SCHMACKER retired from our FIRM on the 31st December, 1895, and that Mr. FRIEDRICH CARL PAUL SACHSE, Mr. CHARLES ERNEST RAYNER and Mr. GUSTAV ADOLPH DEGENER have To-day been admitted Partners.

BÖNING BROTHERS.

Hongkong, 1st January, 1896. [54

CARLOWITZ & Co.

Hongkong, Hamburg & China, 1st January, 1896 [56

Intimations.

BELL'S ASBESTOS EASTERN AGENCY, LIMITED.
28, Queen's Road Central.

Sole Eastern Agents for SPHINCTOR GRIP ARMOURED HOSE. SNOWDON, SONS & Co. "SNOWDRIFT" MANF. | Sole Eastern Agents for THE NEW WIRE WOVE ROOFING Co. THE ALUMINIUM & GENERAL FOUNDRY Co.



SPECIAL DAGGER PACKING FOR HIGH PRESSURE, ROUND OR SQUARE.

ASBESTOS PACKINGS of every description.
ASBESTOS SHEETS, MILLBOARDS, CANVAS, &c.
ASBESTOS COMPOSITION for COVERING BOILERS and STEAM PIPES.
CANVAS CORE PACKING (Tuck Form). SPECIAL ENGINE and CYLINDER OILS
ASBESTOLINE, the most economical lubricant.
ALL GOODS BEARING TRADE MARK GUARANTEED.

W. JACKSON, Manager.

Hongkong, 26th September, 1895. [30

MEALS

MONTHLY RATES FOR MEALS AT H.K. HOTEL

BREAKFAST	$12.0
TIFFIN	15.00
DINNER	20.00
ALL 3 MEALS	42.50

KELLY & WALSH, LD.

CIGARS. TOBACCO.
CIGARETTES. CIGARS.
TOBACCO. CIGARETTES.

GOOD QUALITY and CONDITION GUARANTEED.

Hongkong, 20th January, 1896. [6

MOUNT AUSTIN HOTEL.

1,400 FEET ABOVE SEA LEVEL.

TELEGRAPHIC ADDRESS, "EXCELSIOR," HONGKONG, A, B, C. Code. | TELEPHONE, No. 35.

THE TEMPERATURE IS AT LEAST 10 DEGREES COOLER THAN IN QUEEN'S ROAD.

TIFFIN AT 1 P.M. DINNER AT 8 P.M.

ARRANGEMENTS can be made for TIFFIN or DINNER PARTIES in PRIVATE DINING-ROOMS.

For further Particulars apply to THE MANAGER, MOUNT AUSTIN HOTEL.

Hongkong, 27th July, 1895 [28

EXPLOSION IMPOSSIBLE.

JASTRAM'S PATENT

GOLDEN MEDAL

PETROLEUM ENGINES

OF 2 TO 12 H.P.

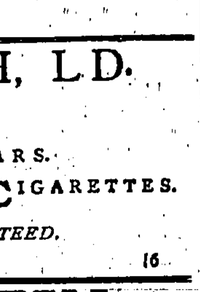
FOR FACTORIES AND LAUNCHES.

WORKED BY ORDINARY PETROLEUM.

Consumption of Petroleum 1 lb. per H.P. and Hour

A Working Stationary Engine and a Launch with a 4 H.P. Engine will be shown and full particulars be given on application.

NOISELESS. NOISELESS.



SCHEELE & CO., HONGKONG,
SOLE AGENTS FOR THE EAST.

47] NO PROFESSIONAL ENGINEER REQUIRED.

THE CLUB HOTEL, 5, *BUND, YOKOHAMA.* | HOTEL METROPOLE, 1, *TSUKIJI, TOKYO.*

FIRST-CLASS HOTELS, centrally situated, well-furnished, the Cuisine under the Supervision of approved French Chef has no equal. ENTIRE FOREIGN MANAGEMENT. Experienced English matron in attendance.

The Hotel steam-launch with European Agent attends arrivals and departures; every assistance given in clearing luggages and affording information. Passengers are met at the Railway Station.

VISITORS have the option of messing either in TOKYO or YOKOHAMA, without extra charge—THE ONLY HOTEL OFFERING SUCH AN ADVANTAGE. EUROPEAN HAIR DRESSER on the Premises.

Certified Guides are in attendance at both Hotels.

THE CLUB HOTEL COMPANY, LIMITED, PROPRIETORS.

E. V. SIOEN, Manager, YOKOHAMA. | L. DEWETTE, Manager, TOKYO. [166

Intimations.

$1,000 ONE THOUSAND DOLLARS. $1,000

INSURE YOUR LIFE AGAINST FATAL ACCIDENT BY SUBSCRIBING TO "THE HONGKONG TELEGRAPH."

THE SCOTTISH METROPOLITAN LIFE ASSURANCE COMPANY will PAY THE SUM OF

$1,000 MEXICAN,

to the legal representatives of the European holder of this COUPON in the event of his death by Accident on or before the 31st March 1896 while on land within the confines of HONGKONG or any Treaty Ports of CHINA or JAPAN, or the immediate neighbourhood thereof, provided that the Name and Address of the said holder appears in the List of European Subscribers to the "HONGKONG TELEGRAPH" as furnished to the Company for the Three Months ending 31st March 1896; that the premium* thereon has been duly paid; that death takes place within One Month from the occurrence of the Accident, and that notice of death, with full particulars, is sent within fourteen days of its happening to Mr. J. Y. V. VERNON, Hongkong. It being declared that $1,000 only will be paid in respect of any one death.

* This premium is paid quarterly in advance by the Proprietors of *The Hongkong Telegraph*.

J. Y. V. VERNON, AGENT.

Hongkong, 1st January, 1896. [50

BRAUN'S "EXPORT" BEER.

TO BE OBTAINED FROM

THE SEATTLE BREWING & MALTING CO., CHINA-JAPAN AGENCY.

Head Office:—8, D'Aguilar Street, Hongkong.

R. G. HOPKINS, Manager.

Hongkong, 22nd January, 1896. [191a

THE HONGKONG BUTCHERY,

Nos. 11, 13 and 15 Central Market.

PRIME BEEF and MUTTON.
CORNED BEEF and TONGUES.
AUSTRALIAN PICKLED HOG'S TONGUES.
AMERICAN BUTTER in Rolls and Pats.
GAME, &c., &c. &c.

SHIPPING AND COAST PORT ORDERS WILL HAVE PROMPT ATTENTION.

J. TATAM,

Hongkong, 3rd December, 1895. [49

FOR SALE.

G. H. MUMM & Co.'s CHAMPAGNE.

In cases of 2 doz. pints $35 per case.
do 1 " quarts $33 "

SHEWAN & Co., Agents.

Hongkong, 13th May, 1895. [33

CALDBECK, MACGREGOR & Co.

WINE AND SPIRIT MERCHANTS.

15, QUEEN'S ROAD.

CHAMPAGNES,	HOCKS,	RUM,
SHERRIES,	MOSSELLES,	GINS,
PORTS,	WHITE WINE,	LIQUEURS,
CLARETS,	BRANDIES,	BITTERS,
BURGUNDIES,	WHISKIES,	ALES & STOUTS.

Hongkong, 6th December, 1895. [39

HONGKONG, CANTON AND MACAO STEAMBOAT COMPANY, LIMITED AND REDUCED.

NOTICE TO SHAREHOLDERS.

THE FIFTY-NINTH ORDINARY HALF-YEARLY MEETING of SHAREHOLDERS in the COMPANY will be held at the OFFICE of the COMPANY, No. 18, Bank Buildings, Queen's Road Central, on FRIDAY, the 31st instant, at 12 o'clock, NOON, for the purpose of receiving a Report of the Directors, together with a Statement of Accounts, declaring a Dividend and electing Auditors.

The TRANSFER BOOKS of the Company will be CLOSED from the 18th to 31st instant, inclusive.

By Order of the Board of Directors,
T. ARNOLD,
Secretary.

Hongkong, 13th January, 1896. [127

ADDRESS AND TESTIMONIAL TO DR. CANTLIE.

SUBSCRIPTIONS, not to exceed $5, are invited for the purpose of presenting some suitable Testimonial to Dr. CANTLIE on his departure from the Colony, in Recognition of Services rendered to the Community during his residence of some Nine Years in Hongkong.

Subscription Lists will be found at the HONGKONG AND SHANGHAI BANK, the CHARTERED BANK, Messrs. LANE, CRAWFORD & Co., Messrs. A. S. WATSON & Co., Messrs. KELLY & WALSH, Ld., THE HONGKONG CLUB and THE HONGKONG HOTEL.

The Undermentioned Committee has been formed for the purpose of making the presentation.

MR. THOMAS JACKSON. The Hon. Dr. HO KAI,
Mr. H. W. MODY, The Hon. T. H. WHITEHEAD.
Mr. J. J. FRANCIS, Q.C.,
C. MURRAY ADAMSON,
Hon. Secretary & Treasurer.

Hongkong, 22nd January, 1896. [117

THE WEST POINT BUILDING COMPANY, LIMITED.

NOTICE is hereby given that the SEVENTH ORDINARY YEARLY MEETING of SHAREHOLDERS in this COMPANY will be held at the COMPANY'S OFFICES, Victoria Buildings, on MONDAY, the 3rd February, 1896, at 12 o'clock (NOON), for the purpose of Receiving the Report of the Board of Directors, together with the Statement of Accounts for the year ending 31st December, 1895.

The REGISTER of SHARES will be CLOSED from MONDAY, the 27th January to MONDAY the 3rd February, 1896, (both days inclusive), during which period no Transfer of Shares can be registered.

By Order of the Board of Directors,
A. SHELTON HOOPER,
Secretary to the Hongkong Land Investment and Agency Company, Limited,
General Agents for the West Point Building Company, Limited.

Hongkong, 17th January, 1896. [165

HONGKONG ICE COMPANY, LIMITED.

THE FIFTEENTH ORDINARY ANNUAL MEETING of SHAREHOLDERS will be held at the OFFICES of the COMPANY, Pedder's Street, at NOON, on WEDNESDAY, the 5th February, to receive a Statement of the Company's Accounts to the 31st December, 1895, and the Report of the General Managers.

The TRANSFER BOOKS of the Company will be CLOSED from the 27th instant to the 5th proximo, both days inclusive.

JARDINE, MATHESON & Co., General Managers.

Hongkong, 22nd January, 1896. [196

Insurances.

THE MANCHESTER FIRE ASSURANCE COMPANY.

ESTABLISHED A.D. 1824.

CAPITAL £2,000,000
TOTAL FUNDS AND SECURITY £2,480,053
NET ANNUAL FIRE PREMIA £ 757,478

HAVING been appointed AGENTS of the above Company we are prepared to accept EUROPEAN and CHINESE RISKS at CURRENT RATES.

HOLLIDAY, WISE & Co., Agents.

Hongkong, 2nd January, 1896. [50

NORTH GERMAN FIRE INSURANCE COMPANY OF HAMBURG.

THE Undersigned AGENTS of the above Company are prepared to accept First Class FOREIGN and CHINESE RISKS at CURRENT RATES.

SIEMSSEN & Co.

Hongkong, 28th May, 1895. [34

NOTICE.

THE MAN ON INSURANCE COMPANY, LIMITED.

CAPITAL SUBSCRIBED $1,000,000

The above Company is prepared to accept MARINE RISKS at CURRENT RATES on GOODS, &c. Policies granted to all Parts of the world payable at any of its Agencies.

CHAU TSEUNG FAT,
Secretary.

HEAD OFFICE,
No. 2, QUEEN'S ROAD WEST.
Hongkong, 26th May, 1895. [52

GENERAL NOTICE.

THE ON TAI INSURANCE COMPANY, (LIMITED.)

CAPITAL, TAELS 600,000 } $833,333.33.
EQUAL TO
RESERVE FUND $318,000.00.

BOARD OF DIRECTORS.
LEE SING, Esq. | LO YEUK MOON, Esq.
LOU TSO SHUN, Esq.

MANAGER.—HO AMEL.

MARINE RISKS on GOODS, &c., taken at CURRENT RATES to all parts of the World.

HEAD OFFICE, 8 & 9, PRAYA WEST.
Hongkong, 19th December, 1895. [43

Intimations.

JURY LIST, 1896.

NOTICE is hereby given that Pursuant to the Provisions of Section 6 of THE JURY CONSOLIDATION ORDINANCE No. 18 OF 1887, I have on the 23rd instant caused to be posted, at the CHIEF ENTRANCE to the COURT HOUSE, a LIST of all PERSONS ascertained by me to be liable to serve as JURORS.

The said List will remain so posted until the 5th proximo, in order that any Person may apply by notice in writing to me requiring that his Name or the Name of some other Person may be respectively either added to or struck off from the said List upon cause to be duly assigned in such notice.

F. A. HAZELAND,
Acting Registrar.

Registry Supreme Court,
Hongkong, 23rd January, 1896. [195

HONGKONG BRICK AND CEMENT COMPANY, LIMITED.

NOTICE is hereby given that an EXTRAORDINARY GENERAL MEETING of the COMPANY will be held at its REGISTERED OFFICE, No. 9, Praya Central, TO-MORROW, the 28th day of January instant, at 12 NOON, when the Subjoined Resolution which was passed at the Extraordinary General Meeting of the Company held on the 11th of January inst. will be submitted for Confirmation as a Special Resolution, viz:—

"That the HONGKONG BRICK AND "CEMENT COMPANY, LIMITED, be wound "up voluntarily under the Provisions of the "Companies Ordinances 1865 to 1890, and "that CREASY EWENS of Victoria in the "Colony of Hongkong be and he is hereby "appointed Liquidator for the purposes of "such winding up."

Dated the 11th day of January, 1896.

W. A. DUFF,
Secretary.

NOTICE.

With reference to the above Notice the Business of the COMPANY will not be interrupted and Orders will be received as heretofore by the Undersigned.

W. A. DUFF,
Secretary.

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NOTICE.

THE SIXTH ANNUAL MEETING of the HONGKONG AND SOUTH CHINA MASONIC BENEVOLENCE FUND CORPORATION will be held at MASONIC HALL on WEDNESDAY, the 29th instant, at 5.30 P.M.

A. O'D. GOURDIN,
Secretary.

Hongkong, 25th January, 1896. [205

THE KOWLOON LAND AND BUILDING COMPANY, LIMITED.

NOTICE is hereby given that the SEVENTH ORDINARY GENERAL MEETING of SHAREHOLDERS will be held at the COMPANY'S OFFICE, Victoria Buildings, on THURSDAY, the 30th January, 1896, at 12 o'clock (NOON), for the purpose of Receiving the Report of the Board of Directors, together with a Statement of Accounts for the Twelve Months ending 31st December, 1895.

The TRANSFER BOOKS of the Company will be CLOSED from SATURDAY, the 25th January to THURSDAY the 30th January, 1896, (both days inclusive), during which period no Transfer of Shares can be registered.

By Order of the Board of Directors,
A. SHELTON HOOPER,
Secretary to the Hongkong Land Investment and Agency Company, Limited,
Agents for the Kowloon Land and Buildings Co., Ltd.

Hongkong, 16th January, 1896. [115

Intimations.

WHY IS

ARMOUR'S BEEF JUICE

PREFERRED TO ANY OTHER MAKE BY THE PHYSICIAN AND PUBLIC.

BECAUSE THEY KNOW THAT GOOD RESULTS FOLLOW ITS USE.

A SPECIALITY FOR INVALIDS. | THE PULSE QUICKENED AND THE HEART'S ACTION STRENGTHENED.

REQUIRES NO DIGESTIVE EFFORT.

INVALUABLE IN THE SICK ROOM.

SOLE AGENTS:—

WATKINS & CO.,
APOTHECARIES' HALL, 66, Queen's Road Central.

Hongkong, 23rd January, 1896. [52

To-day's Advertisements.

GOVERNMENT NOTIFICATION.

No. 27.

INFORMATION has been received from the Military Authorities that ARTILLERY PRACTICE will take place from the 1st to 29th February, 1896, (Sundays excepted), between the hours of 8 A.M. and 5 P.M. daily, as follows:—

From Stone Cutter's Island in Westerly and South-Westerly directions.
From Belcher's Upper and Lower in Northerly and Westerly directions.
From Kowloon Dock and East in Easterly and South-Easterly directions.
From North Point in Northerly and North-Westerly direction.
From Lyemun, in Easterly and South-Easterly directions.

All Ships, Junks, and other Vessels are cautioned to keep clear of the ranges.

The inhabitants of the houses near Belchers, Kowloon Dock and East, at Stone Cutters' Island are warned to keep their glass windows open during the PRACTICE, and all people working in the vicinity of Belcher's Batteries are also warned to keep clear of that part which will be indicated by gunners placed on sentry for the purpose.

By Command,
J. H. STEWART LOCKHART,
Colonial Secretary.

Colonial Secretary's Office,
Hongkong, 18th January, 1896. [217

THEATRE ROYAL,

CITY HALL.

THE HONGKONG AMATEUR DRAMATIC CLUB

Will give Two Performances of
"TRIAL BY JURY"
and
"CREATURES OF IMPULSE"
on
SATURDAY, the 8th February, 1895,
MONDAY, 10th February, 1896.
Commencing each Evening at 9 P.M. precisely.

TICKETS can be obtained at the THEATRE ROYAL on and after MONDAY, the 3rd February, at 10 A.M.

BOOKING OFFICE open each day from 10 A.M. to 4 P.M.

Prices $3, $2 and $1.

The Public are reminded that NO CHITS WILL BE TAKEN at the Booking Office.

LATE TRAMS 15 minutes after each Performance.

Hongkong, 27th January, 1896. [212

THE CHINA FIRE INSURANCE COMPANY, LIMITED.

THE TWENTY-SEVENTH ORDINARY MEETING of SHAREHOLDERS in the COMPANY will be held at the COMPANY'S OFFICE, No. 3, Queen's Road Central Victoria, on WEDNESDAY, the 19th February, at Twelve o'clock NOON, for the purpose of receiving a Statement of Accounts and the Report of the Directors for the year ending 31st December, 1895.

The TRANSFER BOOKS of the Company will be CLOSED from the 5th to the 19th idem, both days inclusive.

By Order.
GEO. I. TOMLIN,
Acting Secretary.

Hongkong, 27th January, 1896. [213

HONGKONG AND SHANGHAI BANKING CORPORATION.

NOTICE is hereby given that the ORDINARY HALF-YEARLY MEETING of the SHAREHOLDERS in this CORPORATION will be held at the CITY HALL, Hongkong, on SATURDAY, the *Fifteenth day of February next*, at NOON, for the purpose of receiving the Report of the Court of Directors, together with a Statement of Accounts to 31st December, 1895.

By Order of the Court of Directors,
T. JACKSON,
Chief Manager.

Hongkong, 27th January, 1896. [214

HONGKONG AND SHANGHAI BANKING CORPORATION.

NOTICE is hereby given that the REGISTERS OF SHARES of the CORPORATION will be CLOSED from SATURDAY the First to the Fifteenth day of February next, (both days inclusive), during which period no Transfer of Shares can be registered.

By Order of the Court of Directors,
T. JACKSON,
Chief Manager.

Hongkong, 27th January, 1896. [215

HONGKONG FIRE INSURANCE COMPANY, LIMITED.

NOTICE TO SHARREHOLDERS.

THE TWENTY-SEVENTH ORDINARY ANNUAL MEETING of SHAREHOLDERS in the above COMPANY will be held at the OFFICES of the COMPANY, Pedder's Street, on THURSDAY, the 27th proximo, at NOON, to receive a Statement of Accounts to 31st December, 1895, and the Report of the General Managers, and to elect a Committee and Auditors.

The TRANSFER BOOKS of the Company will be CLOSED from the 14th to the 27th proximo, both days inclusive.

JARDINE, MATHESON & Co.,
General Managers.

HONGKONG FIRE INSURANCE COMPANY, LD.
Hongkong, 27th January, 1896. [216

To-day's Advertisements.

ZETLAND LODGE,

No. 525, E.C.

A REGULAR MEETING of the above LODGE will be held in the FREEMASONS' HALL, Zetland Street, on SATURDAY, the 1st February, at 8.30 for 9 p.m. precisely. Visiting Brethren are cordially invited to attend.

Hongkong, 27th January, 1896. [218

PACIFIC MAIL STEAMSHIP COMPANY.

NOTICE.

CONSIGNEES of CARGO per Steamship "CHINA."

The above Steamer having arrived, Consignees of Cargo are hereby requested to send in their Bills of Lading for countersignature, and to take immediate delivery of their Goods from alongside.

Cargo impeding the discharge of the Vessel will be landed and stored at Consignees' risk and expense.

J. S. VAN BUREN,
Agent.

Hongkong, 27th January, 1896. [1

CHINA NAVIGATION COMPANY, LIMITED.

FOR SWATOW AND SHANGHAI.

THE Steamship

"HANGCHOW,"

Captain Bennett, will be despatched on WEDNESDAY, the 29th instant, at 3 P.M.

For Freight or Passage, apply to
BUTTERFIELD & SWIRE,
Agents.

Hongkong, 27th January, 1896. [220

INDO-CHINA STEAM NAVIGATION COMPANY, LIMITED.

FOR MANILA (DIRECT).

THE Company's Steamship

"YUENSANG,"

Captain W. Waddilove, will be despatched as above on WEDNESDAY, the 29th instant, at 5 P.M.

This Steamer has Superior Accommodation for First-class Passengers.

For Freight or Passage, apply to
JARDINE, MATHESON & Co.,
General Managers.

Hongkong, 27th January, 1896. [219

OCEAN STEAMSHIP COMPANY.

FOR LONDON, VIA SUEZ CANAL.

THE Company's Steamship

"ACHILLES,"

Captain Harvey, will be despatched as above on FRIDAY, the 31st instant.

For Freight or Passage, apply to
BUTTERFIELD & SWIRE,
Agents.

Hongkong, 27th January, 1896. [96

OCEAN STEAMSHIP COMPANY.

FOR LONDON, VIA SUEZ CANAL.

THE Company's Steamship

"ORESTES,"

Captain Pulford, will be despatched as above on WEDNESDAY, the 5th February.

For Freight or Passage, apply to
BUTTERFIELD & SWIRE,
Agents.

Hongkong, 27th January, 1896 [180

CHINA NAVIGATION COMPANY, LIMITED.

FOR PORT DARWIN, QUEENSLAND PORTS, SYDNEY AND MELBOURNE.

THE Steamship

"CHINGTU,"

R. Innes, Commander, will be despatched on TUESDAY, the 4th February, at 3 P.M.

The attention of Passengers is directed to the Superior Accommodation offered by this Steamer. The First-class Saloon is situated forward of the Engines. A Refrigerating Chamber ensures the Supply of Fresh Provisions during the entire voyage.

A duly qualified Surgeon is carried and the Vessel is fitted throughout with Electric Light.

For Freight or Passage, apply to
BUTTERFIELD & SWIRE,
Agents.

Hongkong, 27th January, 1896. [220

OREGON RAILWAY AND NAVIGATION COMPANY'S PACIFIC STEAMSHIP LINE.

CHINA AND JAPAN.

PROPOSED SAILINGS FROM HONGKONG, 1896.
(Subject to Alteration.)

Mount Lebanon | Wednesday... | 12th Feb.

TAKING PASSENGERS AND CARGO FOR UNITED STATES AND CANADA AT THROUGH RATES.

THE Steamship

"MOUNT LEBANON,"

will be despatched hence for HONOLULU, VICTORIA, B.C., and PORTLAND, OREGON, *via* KOBE and YOKOHAMA, on WEDNESDAY, the 12th February.

Consular Invoices of Goods for United States Points should be in QUADRUPLICATE; and one Copy must be sent forward by the Steamer to the care of the GENERAL FREIGHT AGENT, Oregon Railway and Navigation Co., Portland, Oregon.

For further information as to Passage and Freight, apply to
SHEWAN & Co.,
Agents.

Hongkong, 27th January, 1896. [221

To-day's Advertisements.

FOR YOKOHAMA AND KOBE.

THE Steamship

"BELI ONA,"

Captain Von Binzer, will be despatched for the above Ports on WEDNESDAY, the 29th instant, at 4 P.M.

For Freight, apply to
SIEMSSEN & Co.,
Agents.

Hongkong, 27th January, 1896. [208

FOR SHANGHAI.

THE Steamship

"LYEEMOON,"

Captain G. Heuermann, will be despatched for the above Port on THURSDAY, the 30th instant, at 4 P.M.

For Freight or Passage, apply to
SIEMSSEN & Co.

Hongkong, 27th January, 1896. [209

FOR SINGAPORE, PENANG AND CALCUTTA.

THE Steamship

"LIGHTNING,"

Captain J. G. Spence, will be despatched for the above Ports on SATURDAY, the 1st February, at 3 P.M.

For Freight or Passage, apply to
DAVID SASSOON, SONS & Co.,
Agents.

Hongkong, 27th January, 1896. [211

FOR SHANGHAI.

THE Steamship

"DAPHNE,"

Captain J. Samuelsen, will be despatched for the above Port on SATURDAY, the 1st February, at 4 P.M.

For Freight or Passage, apply to
SIEMSSEN & Co.

Hongkong, 27th January, 1896. [210

Intimations.

DAKIN, CRUICKSHANK & COMPANY, LIMITED,
VICTORIA DISPENSARY,
HONGKONG.

AERATED WATERS.

SIMPLE AERATED WATER.

SODA WATER.

LEMONADE.

GINGER ALE.

SARSAPARILLA.

RASPBERRYADE, &c.

DAKIN, CRUICKSHANK & Co.'s WATERS are made under the constant supervision of a duly qualified English Chemist and will bear comparison with the best English Manufactures.

Special terms to HOTELS, CLUBS, MESSES and other Large Consumers.

Any complaints should be addressed to the Manager.

Hongkong, 3rd May, 1895. [1650

A. S. WATSON & CO.,
LIMITED.

ESTABLISHED A.D. 1841.

WINES
AND
SPIRITS.

ALL these are selected by our London House, bought direct at first hand, imported in wood and bottled by ourselves, thus saving all intermediate profits, and enabling us to supply the best growths at MODERATE PRICES.

PRICE LISTS,

with Full Details, to be had on Application.

PORT after removal should be rested a month before use. When required for drinking at once it should be ordered to be decanted at the Dispensary before being sent out.

SHERRY.—Excellent Dinner and After Dinner Wines of very superior Vintages. All are true Xeres Wines.

CLARET.—Our Clarets, including the lowest priced, are guaranteed to be the genuine product of the juice of the grape and are not artificially made from raisins and currents, as is generally the case with Cheap Wines.

BRANDY.—All our Brandy is guaranteed to be pure Cognac, the difference in price being merely a question of age and vintage.

WHISKY.—All our Whisky is of excellent quality and of greater age than most brands in the market. The SCOTCH WHISKY marked "E" is universally popular, and is pronounced by the best local connoisseurs to be superior to any other brand in the Hongkong market.

We only guarantee our WINES and SPIRITS to be genuine when bought direct from us in the Colony or from our authorised Agents at the Coast Ports.

A. S. WATSON & CO., LD.
THE HONGKONG DISPENSARY.
Hongkong, 10th January, 1896. [5

BIRTHS.

On the 18th instant, at Santa Ana, Manila, the wife of WALTER A. FITTON (*nee* CAMERON), of a daughter. Melbourne (Australia) papers please copy.

At Bowrington, on the 26th instant, the wife of A. G. GORDON, of a daughter.

MARRIAGE.

At Christ Church, Yokohama, on January 17th, by Rev. E. Champenys Irwine, J. K. TRAFFORD to MAUD MARY, daughter of Arthur T. Watson.

The Hongkong Telegraph

HONGKONG, MONDAY, JANUARY 27, 1896.

TELEGRAMS.

REUTER'S MESSAGES.

THE UNITED STATES AND THE VENEZUELAN QUESTION.

LONDON, January 24th.

The Hon. Richard Olney (Secretary of State) has advised Venezuela to re-open negotiations with Great Britain *in re* the boundary of British Guiana.

THE TRANSVAAL.

Johannesburg is still in an unsettled condition.

(From *Diario de Manila.*)

THE CAMPAIGN IN CUBA.

MADRID, January 16th.

It has been decided that General Martinez Campos shall be recalled to Spain and that either General Weyler or General Polavieja shall assume control of the campaign in Cuba, *vice* General Campos.

MADRID, January 18th.

General Martinez Campos has wired to the home Government that he will return to Spain in obedience to the orders received, but in view of the fact that the campaign is in progress he does not see how he can resign until he arrives in Madrid.

MADRID, January 19th.

General Weyler has been appointed Governor-General of Cuba and Commander-in-Chief of the Forces in the island. He embarks for Cuba on the 25th instant. He has appointed the Marquis of Ahumada the Chief of the Staff in Cuba.

MINISTERIAL.

MADRID, January 18th.

The Minister of State, Duke of Tetuan, has resigned and the Marquis of Pazo de la Merced will probably succeed him.

MILITARY AND NAVAL AFFAIRS.

MADRID, January 19th.

General Despujol has given up the Presidentship of the Supreme Council of the Army and Navy, and will assume command of the Fourth Army Corps.

GUBERNATORIAL.

MADRID, January 19th.

The Governor of the Island of Puerto Rico, Sr. Maladen, has succumbed to an attack of yellow fever.

Lieutenant-General Sabas Marin is mentioned as likely to be appointed Governor General of Puerto Rico.

AMOY OR QUEMOY?

In our issue of the 18th October last we directed attention to the fact that the German Admiral and several German warships had been surveying the harbour of and approaches to the island of Quemoy, close to the treaty port of Amoy, and we then quoted from a letter received from our Amoy correspondent wherein it was stated that he had heard from a German naval officer that Germany then contemplated the annexation of Amoy, and that the matter was being amicably arranged at Peking by the German Minister. Since then the German fleet has been here and is now again in Amoy, while the *Iltis* and *Arcona* have been making fresh surveys of Quemoy.

Our Amoy correspondent recently reported that he had reason to believe the German flag would be hoisted at Quemoy on the Emperor's birthday (to-day), and under date the 24th instant he writes:—

"Since I last wrote you the Germans have been surveying Quemoy and the channel between Amoy and Quemoy, and the local authorities have issued a proclamation which I understand directs the inhabitants of Quemoy to allow the Germans to land and erect flagstaffs on the island in question. I enclose a photograph of the said proclamation. Please publish a literal translation of it. It seems to me that this is the preliminary to the annexation of Amoy."

As up to the hour of going to press we have received no telegram from Amoy reporting the annexation of that port by Germany, it may be assumed that if the German Admiral has annexed anything it is the island of Quemoy. But that seems doubtful in the light of the careful translation of the proclamation in question now before us, for which we are much indebted to a friend, and which we shall published to-morrow together with a large woodcut of Amoy and Quemoy harbours and the surrounding country and the latest available news bearing on this interesting subject.

LOCAL AND GENERAL.

THE German cruiser *Irene* arrived here yesterday from the south.

H.B.M. gunboat *Plover* returned to Hongkong to-day from Amoy.

HIS EXCELLENCY the Governor has granted twelve months' leave of absence to Surgeon-Captain James Cantlie, Hongkong Volunteer Corps, from the 8th proximo.

AN extraordinary general meeting of shareholders of the Hongkong Brick and Cement Co., Ltd., will be held at the Company's office, No. 9, Praya Central, at noon to-morrow.

IN honour of the 37th anniversary of the birth of the Emperor of Germany all the men-of-war in port to-day dressed ship, and a royal salute was fired at noon.

WE may ship cotton to Japan through San Francisco, says an American exchange, but we ought not to bring back the cloth.

PRINCE Henri d'Orleans left Calcutta on the 15th for Benares, Agra, Delhi and Bombay, and should arrive in France about the end of next month.

THE football match, H. K. Club *v.* Rifle Brigade, played this afternoon, resulted in a win for the former by two goals to one. Very fast second half.

THE ordinary half-yearly meeting of the shareholders in the Hongkong and Shanghai Banking Corporation will be held at the City Hall on Saturday, the 15th proximo, at noon.

A REGULAR meeting of Zetland Lodge, No. 525, E.C., will be held in the Freemasons' Hall, Zetland Street, on Saturday, the 1st proximo, at 8.30 for 9 p.m. precisely. Visiting brethren are cordially invited.

THE twenty-seventh ordinary annual meeting of shareholders in the Hongkong Fire Insurance Company, Limited, will be held at the office of the Company, Pedders Street, on Thursday, the 27th proximo, at noon.

THE annual meeting of the Institution of Engineers and Shipbuilders will be held at the Rooms, Praya Central, on the 31st instant, for the purpose of passing a statement of the 1895 accounts and electing the Committee for the current year.

YOUNG William Astor will make rather a new departure in marrying an English woman of title, but, says the Frisco *Bulletin*, perhaps it was time the thing was wo king around that way. Hitherto it has been only the Englishmen of title who were for sale.

SIR AUGUSTUS William Lawson Hemming, K.C.M.G., principal clerk in the Colonial Office, has been appointed Governor and Commander-in-Chief of British Guiana in succession to Sir Charles Cameron Lees, K.C.M.G., recalled when the Venezuelan question began to assume an acute stage.

YESTERDAY a gentleman shooting on the hills on the south side of the island found the skeleton of a human being in a kahki uniform. It was found some distance from the road, and it was evident it had been lying where found for some time. The matter was reported to the Police who will bring in the remains. It is surmised that the skeleton and uniform are the remains of Private Baldwin, R.B., who disappeared from the Peak Sanitarium in June, 1895, and was never heard of again.

THE Vladivostok correspondent of the *Novoye Vremya* learns that the conditions for the evacuation of Liaotung by the Japanese, agreed upon in a secret arrangement between China and Japan, are as follows:—Firstly, China pays thirty million taels; secondly, Russia, France, and Germany are not allowed to occupy the peninsula after its evacuation, and the Chinese Government gives up the right to cede the Peninsula to any other Power; thirdly, Taifenwan is declared a free port; fourthly, the ports of Tatung and Takushan are opened to international trade. The second and most important condition is stated to have been communicated to, and approved by, Russia, France, and Germany.

LAST Saturday evening a most enjoyable impromptu smoking concert was given in the rooms of the Institution of Engineers and Shipbuilders, with Mr. J. W. Kinghorn in the chair. Owing to the short notice only thirty-eight members were present, but what was lacking in numbers was made up in talent. Messrs. Ritchie, Comb, Kemp, J. B. Duncan, Bridger, Fenwick and Kinghorn provided the main portion of the amusement and right well they did so. The Chairman, in his concluding remarks, reminded the company that a very similar entertainment could be given every week if the members would only take the matter in hand, and that were the hint acted upon the membership of the Institution and its popularity would thereby be appreciably increased.

ABOUT half-past ten o'clock on Saturday evening a fire broke out on the first floor of No. 205 Queen's Road West, occupied by a Chinese doctor. Though the Fire Brigade was soon on the scene it could do nothing but prevent the fire from spreading, and it was not until the entire place had been gutted that their services could be dispensed with. Then it was reported that an old woman and two children had been left on the second floor, which was used as a dwelling house, and must have been burned to death. The debris was carefully searched by the firemen yesterday, and the bodies were found beneath the tiles of the roof, charred beyond recognition. They were taken to the mortuary, and an inquest will be held. The origin of this fatal fire is unknown as yet. Only the ground floor was insured ($1,500 in the Northern Assurance Co., Messrs. Turner & Co., agents) and that sum did not cover the value of the stock.

THE returns of the number of visitors to the City Hall Museum for the week ended Jan. 26th, are:—Europeans, 149; Chinese, 2,191; total 2,340.

ONE effect of the war-talk will, according to the Frisco *Call*, be preparation for war. It is quite probable that Hawaii may be made a great American naval station.

THE twenty-seventh ordinary meeting of shareholders in the China Fire Insurance Co., Ltd., will be held at the Company's office, No. 3, Queen's Road Central, on Wednesday the 19th February, at noon.

THE Portuguese Government have instructed their Consul at Pretoria to inform the delegates of King Gungunhana, who have visited the Transvaal capital and approached that official with peace overtures, that the complete submission of the King to the Portuguese authorities is a necessary preliminary to any negotiations for peace.

THE TRIAL OF SUSPECTS AT HIROSHIMA.

FINDING OF THE COURT-MARTIAL.

YOKOHAMA, January 20th.

Our readers have already been informed by telegraph that the Court-martial at Hiroshima, convened for the purpose of trying the officers implicated in the Soul *émeute* of October 8th, gave judgment in favour of the accused on the 15th inst. Particulars are now to hand. The charge against Lieut.-Colonel Kusunose and the seven other military prisoners was that they had exceeded their legitimate functions and powers, thus becoming accessory to the crime of murder. To establish the charge of excess of legitimate authority, says the Court's finding, proofs must be forthcoming that they arbitrarily moved or directed the movements of troops; and to convict them of being accessory to the crime of murder it must be shown that they deliberately took steps incidental to the perpetration of a murder, or that they abetted or instigated the deed. It has, on the contrary, been shown that not only did Lieut.-Colonel Kusunose neither personally direct nor move troops, but also that he did not commit any act establishing his connection with any excess of power. Again, as to the bloody deed perpetrated in the Korean Palace, he appears not to have abetted it in any way. In fact, he did not learn anything about the projected *émeute* until the beginning of Oct., when Lieut.-General Viscount Miura Goro, Japanese Representative at the Court of Korea, informed him that the Tai Wön-kun was planning to effect an entry into the Palace, and that he, Miura Goro, contemplated rendering assistance to the plan. At the time when Lieut.-Colonel Kusunose heard this story from Miura Goro the latter had already made up his mind in connection with the affair, and it follows that Lieut.-Colonel Kusunose could not have instigated Miura or prompted his decision. Neither is there any proof whatever that he instigated other persons. Lieut.-Colonel Kusunose stands acquitted, therefore, of any act connecting him with excess of power of being accessory to murder.

The defendants Major Mayabara Muhon, and Captains Ishimori Yoshinao, Takamatsu Tetsutaro, Kolnoiori Yukubumi, Mural Sukemune, Maki Masasuke, and Fuji Toyomi are proved to have directed and moved troops in connection with the affair of October 8th. Mayabara Muhon acted, however, under the instructions of Miura Goro, then Japanese Minister to Söul, while Ishimori Yoshinao and the five other prisoners acted under those of Mayabara, Commandant of the Battalion. Now, the Commandant of the Guards having been specially enjoined by the high Military Authorities to obey the orders of the Minister, it was perfectly natural that Mayabara should act in accordance with the instructions of Miura Goro; and it was in conformity with the rules of military discipline that the Commanders of companies should obey the orders of the Commandant of the Battalion. Only in cases of flagrant injustice and illegality can subordinate officers be held accountable for deeds done in obedience to the orders of superiors; as, for instance, when the orders are at variance with law or are clearly beyond the limits of a superior's official competence; and when it can not be pleaded in excuse that the actors did not know that the orders obeyed by them were either literally or in effect beyond the limits of their superiors' competence. But judging from the depositions of the defendants and from the state of affairs existing in Korea, it is plain that the prisoners considered the orders upon which they acted to be entirely valid. They were well aware of the facts that the Tai Wön-kun, who is related by the closest ties to His Majesty the King of Korea, had it in view to reform the maladministration of the country, and that his intention was sympathized with by the Japanese Minister, who, in virtue of his official competence, issued instructions to Mayabara Muhon, the latter, in turn, giving orders to his subordinates. Under such circumstances, the faith placed by the defendants in those orders cannot be called in question. Especially must this have been the case in view of the fact that subordination is strictly enjoined upon soldiers, and that any act of insubordination towards a lawfully constituted superior is liable to be punished with death or imprisonment. When a soldier decides to disobey the orders of a superior he must be prepared to incur a penalty of the gravest description. Consequently, even supposing that the orders issued to them by their superiors were *ultra vires*, the defendants, obeying without any suspicion, can not be judged guilty of any abuse of power. The defendants, moreover, did not personally take any part in the bloodshed that occurred in the Palace, neither did they instigate others to commit it. It appears, with regard to Mayabara, that having been instructed, among other things, by Lieut.-General Viscount Miura Goro to prevent the entry or exit of men or women, foreigners excepted, and having heard from the said Miura, in the course of conversation, that a result of the entry of the Tai Wön-kun into the Palace might be the the dethronement of the Queen, he ordered the various commanders of companies that were to guard the gates not to suffer a single woman to pass out. He also ordered the Commander of the 2nd Company to procure ladders. The Court, therefore, concludes that the actions of the defendants do not constitute the offence of having been either principals or accessories in the bloodshed that happened in the Palace, and they are declared not guilty.—*Japan Mail.*

THE AMERICA CUP SCANDAL.

SAN FRANCISCO, December 31st.

At last we may turn down the page of the *Valkyrie-Defender* controversy and consider it definitely settled for all time. Lord Dunraven, given every possible opportunity to substantiate his charges of foul play, has been compelled to submit to a nonsuit, and has returned to England, leaving his attorney to argue in his behalf that his charges were made only in a Pickwickian sense, and that all he wants is to be absolved from any personal responsibility for accusations which he had no shred of testimony to support.

If this situation of affairs suits Lord Dunraven and Mr. Askwith, his counsel, we do not see that the American people have any ground for dissatisfaction, but we may be permitted to quote what Arthur T. Quiller-Couch has said in this connection in a leading English review for December. Mr. Couch says:—"The *Valkyrie-Defender* fiasco has given rise to a mighty deal of talk about 'British fair play,' 'Our innate sense of sport,' 'English sportsmanlike feeling,' etc. I should price these phrases higher did they occasionally fall from the lips of people who do not happen to be Britons."

Among the exploded myths is the one that the English people have a monopoly of the sportsmanlike habit and the instinct of fair play, and if anything were needed to complete the acquired

demonstration it would be supplied by the conduct of Lord Dunraven in the events of the year now so nearly ended. Had he believed that the *Defender* was taking an undue advantage of the *Valkyrie* he never would have consented to enter his yacht for the third race, but would have withdrawn, under protest, and insisted upon a readjustment of the conditions of the match. The moment he permitted the *Valkyrie* to cross the line he waived any objections he might have had to the race, and when he declined to sail it was because he knew the *Defender* could outfoot him. It is to be hoped that the end of the controversy has been reached, and equally to be hoped that the next challenge for the America Cup will come from somebody besides the Earl of Dunraven.—*Chronicle.*

NEWS BY THE AMERICAN MAIL.

The Pacific Mail S. S. Co.'s steamer *China*, Capt. W. B. Seabury, from San Francisco, *via* Yokohama and Nagasaki, with mails up to 31st December, arrived in port this morning. From our San Francisco exchanges we take the following telegrams :—

BERLIN, December 21st.

Emperor William's visit to Prince Bismarck at Friedrichsruhe has been one of the chief events of the week. Instead of being, as at first intimated, purely a visit of courtesy, his Majesty's call upon the ex-Chancellor appears to have been of prime political importance, for the news leaked out early in the week that the Emperor sought the advice of Prince Bismarck on the Eastern and Socialist questions. The German press at first refused to believe this, but it is now generally admitted to be correct, and later Bismarck's own organ, the *Hamburger Nachrichten*, confirmed the statement.

It is reported that Prince Bismarck advised the Emperor to introduce into the Reichstag, as soon as possible, a new anti-socialist bill, modelled on the lines of the bill of 1878, but containing more stringent provisions. The ex-Chancellor, it is also understood, counselled the acceptance of the resignations of Dr. Boetticher, the Imperial Secretary of State for the Interior, and Baron Marschal von Rieberstein, the Imperial Minister for Foreign Affairs, whose resignations have been in the Emperor's pocket since spring. The *Hamburger Nachrichten*, during the course of several articles on the subject, discussed the necessity of suppressing, by military action, the social revolution which is believed to be threatened. Prince Bismarck has accepted an invitation to attend the fêtes on Jan. 18th, the anniversary of the re-establishing of the empire.

In consequence of the number of recent indiscretions in betraying military secret orders and arrangements to Socialists, an imperial mandate has been issued to the Generals commanding the different army corps forbidding all soldiers, under severe penalties, to divulge any matters pertaining to army communications. They are especially forbidden to furnish any information to the newspapers.

LONDON, December 30th.

A Berlin dispatch says :—The action of the *Uitlanders* in the Transvaal has given rise to an unusually violent exploitation of anti-English feeling in the German press.

The *National Zeitung* is quoted as follows :—Germany, Portugal, and possibly France cannot allow the Boer Republic to become the exclusive prey of England, especially of such a dangerous personage as Cecil Rhodes.

The *Times* dispatch then continues :—The *Kolnische Zeitung*, the *Kreus Zeitung*, and other papers express similar sentiments. It cannot be denied that while the relations between the English and German Governments are in a way cordial, a widespread feeling of animosity against England exists in Germany.

The Times has a column article explanatory of the Transvaal trouble, which says :—Equity of representation with taxation, language and law, responsibility of the Administration to the Legislature, and the removal of religious disabilities are among the chief of the *Uitlanders'* demands; while they desire to maintain republican institutions.

An editorial in *The Times* complains that the French and German press are criticising England without properly grasping the history or geography of the question. *The Times* believes that no desperate remedy such as an appeal to force will be required. Some reasonable concessions, it continues, even though not all that the *Uitlanders* might rightfully claim, might avail to postpone a conflict.

CARACAS, December 30th.

The Venezuelan Government is negotiating in the United States for war supplies. Four heavy guns have been sent from Caracas to fortify the harbor at Maracaibo. The special commissioners appointed to arrange an alliance of South and Central American republics against England are ready to depart.

VIENNA, December 30th.

The St. Petersburg correspondent of the *Frete Presse* telegraphs that Russia and France have actually promised diplomatic support to the United States in the Venezuela trouble, and adds that Russia is prepared to facilitate the United States' loan with her own gold reserve.

LONDON, December 30th.

The Duke of Somerset writes to the *Post* this morning protesting against Lord Salisbury doing anything to assists the Venezulan Commission, which, the Duke says, ought to be ignored. "If England yields in the slightest to America," he continues, "it will be as ruinous to our prestige as when Mr. Gladstone allowed our flag to be trodden upon by the Boers."

ST. PETERSBURG, December 30th.

A dispatch to the *Novoe Vremya* from Vladivostock says that the situation of affairs in Korea is most serious.

The King is constantly surrounded by Japanese spies, and fears he may be assassinated. His majesty is guarded nightly by American missionaries.

NEW YORK, December 30th.

Erastus Wiman, whose rise from a newsboy to a millionaire used to be held up as an example for the Nation's small boys, will in a few days take up cudgels against fortune again. He will renew his ambitious schemes for the development of Staten Island. This news was received in Wall Street with general satisfaction. It is said that Mr. Wiman is backed by a syndicate of Wall-street men who have faith in his enterprise.

December 31st.

A special to the *World* from London says: The young Duchess of Malborough is seriously ill in Rome with typhoid fever. A private letter from there to-day announces this. The fever was contracted while she was in Spain.

A dispatch to the *World* from Kingston, Jamaica, says:—There was a revolutionary outbreak at Aux Cayes on Thursday, but it was premature, and was promptly suppressed. A general uprising is looked for now, and the troops are being mobilized. Troops are preparing to sail from here.

GREAT SWINDLE IN YOKOHAMA.

ALLEGED DEFALCATIONS BY A CHINESE COMPRADORE.

YOKOHAMA, January 20th.

The Chinese compradore of Messrs Findlay, Richardson & Co., Ching Yo-ting, was arrested by the police on Sunday at 2 p.m. upon information received from Mr. G. C. Buchanan Dunlop, charging the said compradore with defalcations amounting to $70,000. Upon examination at the police station, Ching Yo-ting admitted that he was short in his accounts to something like that amount. Great excitement prevailed among the Chinese Compradores in the town when it was learned that their colleague had been arrested, and a deputation of the man's friends have offered $25,000 to compromise the matter, but Messrs Findlay, Richardson & Co. seem unwilling to agree for less than $30,000. Mr. Masujima is acting on behalf of the firm. The Compradore, who is about 35 years of age, is reported to be wealthy, and possesses considerable property in Yokohama.—*Japan Mail.*

NEWS IN BRIEF.

NORTH-CHINA ITEMS.

From the *PeHng and Tientsin Times* of the 4th instant and Shanghai files up to 21st instant we take the following :—

Captain Dunlop, R.N., has been made an Admiral.

The Tientsin A.D.C. are pushing forward the *Pirates of Pensance*.

Shanhaikuan is recommended to foreigners as a winter holiday resort.

Mr. Kinder is so busy with railway work that he has resigned his position as Consulting Engineer to the Kaiping Mines.

The soldiers stationed at Shanhaikuan during the war carried away thousands of bricks from the Great Wall *to make kangs for themselves*.

The Shanghai A.D.C. gave a very successful performance of the *Gondoliers* on the 20th instant.

It is reported that a Chinese settlement for the benefit of Chinese traders is to be established at Haucheng, Korea.

The body of Hugh Graham, late steward of the steamer *Wuhu*, drowned in Shanghai on the 10th inst., was recovered on the 20th, and an inquest held. Verdict, "accidental death."

On the 17th inst. the members of the Shanghai Police Shooting Club presented Mr. J. McDonald, their late Secretary and Treasurer, with a marble clock as a mark of esteem. Acting Captain Superintendent Mackenzie made the presentation.

The Chungking correspondent of a Shanghai native paper writes that the American Commission of Investigation accepted Tls 30,000 as atonement for the outrages to which American citizens were subjected in Szechuen province last summer.

JAPAN.

We take the following items from Japan exchanges :—

An Osaka paper attributes the considerable reduction in the criminal statistics during the war to the large a number of coolies absent with the army.

According to Hiroshima advices eight of the Korean political prisoners have been released.

The telegraph office at Port Arthur was re-opened on the 9th inst.

M. Speyer, the new Russian Minister to Soul, arrived at Seoul on January 6th.

Fukuoka merchants contemplate establishing a cotton spinning company with a capital of yen 700,000.

Several cotton spinning companies of Osaka intend to increase their capital this year.

Owing to the present revolt in Formosa, the military government of that province will be continued for some time longer.

Two members of the Japanese Communications Department have been ordered to attend the International Telegraph Convention at Buda-Pesth in June next.

Major-General Prince Fushima is to represent the Mikado at the coronation of the Czar.

The Japanese Commander-in-Chief of the occupied territories in Manchuria reached Tokio on the 4th inst.

A Russian visitor to Port Arthur reports that all the machinery and every article of war material has been removed by the Japanese.

The Osaka Chamber of Commerce has petitioned the Diet to increased the Custom House accommodation of that part, as at present it is totally inadequate.

CORRESPONDENCE.

(We do not necessarily endorse the opinions expressed by Correspondents in this column.)

HARBOUR LIGHTS.

TO THE EDITOR OF THE "HONGKONG TELEGRAPH."

SIR,—Now that a fine vessel has come to grief on the Dunmail, or Cust, Rocks, and the attention of the entire Maritime world has been drawn to the unprotected and dangerous state of one of the few dangers in our beautiful harbour, would it be in any way unreasonable to expect the Colonial Government to instruct the Harbour Authorities to go into the matter thoroughly? Surely, with a tax of 2½ cents a ton on all shipping entering the harbour there must be ample funds in hand to carry out improvements, and there is no reason why lights, buoys and beacons should not mark the dangers as efficiently as in any harbour in Europe. Why should we not have a light on Kowloon Point, with a red sector over Dunmail Rocks, and a stone or pile beacon on each side of them? These rocks are being worn away, and there is but little of them remaining above water. It is true there are buoys on either side of them, but they are very small, and the wonder is that more launches, etc., have not come to grief on them.

The same remarks apply equally to the Channel Rock, and the newly-found rocks inside Lyeemun. These rocks lie out of the track of ships, but vessels have to move during the night and in rain, fog, and haze, when the sight of well-known beacons would be a God-send. It is very easy to get out of the channel at times. With the present enormous launch traffic in the Harbour it is a disgrace that something has not been done to remedy this state of affairs before this. The comparatively few accidents in the harbour speaks well for the care and skill of those navigating our crowded waters. This, and the belief that the harbour is perfect as nature made it, which is improved by the fine weather prevailing most of the year, conduce to made us think lightly of any aids to navigation until our attention called to the need therefor by such an occurrence as the *Onsang* disaster. But when it is called action should be at once taken. Let us not wait until our attention is again arrested in the same unpleasant way.

Thanking you for inserting this, I remain,

Yours, etc.,

MASTER MARINER.

Hongkong, 26th January, 1896.

CRICKET MATCH.

H. K. ROVERS *v.* H. K. COLTS.

This match was played at Happy Valley last Saturday afternoon, and resulted in an easy victory for the former, by 53 runs. Miley for the "Rovers" played sterling cricket and made 61, his fine score being distinguished by hard hitting, combined with good steady play. The following are the scores :—

H. K. ROVERS:

Miley, c Lammert, b Kew	61
McHardy, b Lammert	12
P. Langley, b Kew	2
Rogers, b Kew	3
Brett, b Lammert	3
S. A. Ramjahn, b Lammert	7
A. A. Cæsar, not out	7
Elliott b Kew	0
Ruchwaldy, run out	3
Extras	5
Total	105

H. K. COLTS.

R. F. Lammert, b Brett	8
P. Hyndman, c Langley, b Miley	7
L. A. Rose, b Miley	3
F. H. Kew, b Brett	11
Silva, b Brett	10
A. J. Madar, c Langley, b Brett	0
Figueiido, not out	0
L. Silva, c Ruchwaldy, b Langley	0
Geo. Kew, retired hurt	0
Extras	15
Total	52

DIOCESAN SCHOOL AND ORPHANAGE.

PRIZE DISTRIBUTION.

At noon to-day the annual prize distribution at this most useful and philanthropic institution was held in the school-room of the Home, at West Point. His Excellency the Governor presided and there were also present the Right Rev. Bishop and Mrs. Burdon; Hon. W. M. Goodman (Acting Chief Justice), Mr. G. Piercy, Jr., (Headmaster), and many other ladies and gentlemen.

The proceedings were opened by the scholars singing a pretty chorus, showing evident signs of much care having been expended in this branch of education. Songs and choruses were alternated throughout the programme.

Mr. Piercy read the annual report of this school, this showing a very satisfactory state, both as regards the number of pupils and boarders and the results of the year's working as shown by the examinations. He then called the names of the pupils to whom prizes had been awarded, and his Excellency handed the much-coveted volumes to the fortunate boys. The distribution over, his Excellency said :—

Bishop Burdon, Ladies and Gentlemen, owing to the cruel kindness of my friend and spiritual adviser, the Rev. Mr. Cobbold, I find myself again in the difficult position which I have occupied on several previous occasions. I really thought that this year I was safe, for what did our good Bishop say in 1894? I will jog his Lordship's memory. The words you used, sir, were as follows, and they were used in Mr. Cobbold's presence, "To attend these occasions year after year—one being very much the same as another—and to make a speech at each must very often be a bore," (Laughter) On that occasion, as on this, there was a 'chiel among us taking notes' and as he 'printed' them I fairly expected that they would be fresh in the recollection of the Bishop and Mr. Cobbold, and that some newer and more eloquent and ready orator than myself would have presided this afternoon. Such not being the case, I must come to the conclusion that the Bishop and Mr. Cobbold are two very hard-hearted men and that they have combined together with a view of my sacrificing myself on the Altar of Boredom. Nevertheless, it is now my clear duty, with all deference to the views of a very able writer in the Colony, to proceed, like the Israelites of old, to make the proverbial bricks without the proverbial straw. I have, however, two or three little bits of straw to fall back upon in these returns, with which I have been kindly furnished by Dr. Eitel, and after I have made use of them I will hand them over to the representatives of the press for publication. (The tables referred to by His Excellency showed the progressive increase of the "grant in aid" to $1,275.41, its present figure.) Well, ladies and gentlemen, as they say at all public meetings, you have heard the Report read and I must say I think it is a very satisfactory one. This school, I would remark, is a charitable one, and to the public it is a most practically useful institution. At the risk of repeating what the Headmaster has said I would call you attention to a few statistics. The average attendance has been progressive on the whole since 1890, and there is a marked improvement between 1894 and 1895, probably connected with the plague. In 1894 the average attendance was only 78, and in 1895 it was 100. The proportion of scholars examined has steadily increased—in 1890 it was 71, in 1895 it was 82. The last examination shows a slight falling off in the number of passes in the lower standard, but there is a corresponding increase in the passes gained in the higher standards. The Government grant earned has steadily if slowly increased. In 1890 it was $984; in 1895 it was $1,275. This amount, however, is hardly ten per cent. of the current expenditure of the School. The strong point of the Diocesan School lies in the teaching of the higher subjects of an English education, and in imparting a good grasp of the English idiom in speaking and writing. Dr. Eitel tells me that the papers in Euclid, Physical Geography, Elementary Science, and History displayed a sound mastery of the rudiments of these subjects. The majority of these papers I am informed were unusually good. In fact, the examination of the higher classes displayed the results of a superior style of teaching. Mr. Piercy and his assistant masters are to be congratulated most heartily on these most satisfactory results. There were, as I said before, fewer passes gained in the lower standards than there ought to have been, but I believe that some of the papers were unusually stiff, therefore the boys who failed need not be disheartened, but must try again. Boys, I must tell you that these examinations are meant to test the extent of the knowledge you have attained to, and your readiness to meet any emergency which would require the practical use of that knowledge. They are, therefore, of very great value in more ways than one. I am very pleased to find,—and this remark I think applies to all the schools in the Colony—that the books which I have given away as prizes are very useful books in most cases. A study of such books will be of lasting benefit to you. They will enable you to utilize your odd moments to advantage instead of wasting them. Some of them are books which you can always keep by you, and to which you may refer for useful information on important subjects. They are a great improvement on the rubbish which is so generally patronised There are are two matters mentioned in Mr. Piercy's report which I will look into—the first is levelling the piece of ground which the boys use as a play ground, and the second is the possibility of reviving the Government Scholarship. And now, boys, I ought to say something more to you, something that may be useful and stimulating to you. I have often told you and all the other school boys in the Colony that if you wish to get on in life, and to succeed in life, you must be industrious and must be persevering. If you are not you will, as our American cousins say, "take a back seat" I can assure you. There are two characteristics, however, which I may not have mentioned to you before which are well worthy of your study. They are hopefulness and faithfulness. Now I suppose many of you boys have read the 'Pilgrim's Progress,' by Bunyan. If you have not, you should get your parents to buy it for you. It is an excellent book. The hero is named 'Christian,' and in his pilgrimage he was accompanied by two companions named 'Faithful' and 'Hopeful.' There are few things of more importance to boys, and of greater value in all periods of life than good companions. I advise you most strongly to have as good companions as Christian had. By doing so you will be faithful and hopeful at all times. You will be faithful to your friends, faithful to your employers, faithful to yourselves, and, what is more important, faithful to your God. Besides that you will be hopeful and free from despondency in times of adversity. Now I can give you an example of faithfulness. You have all heard of Dr. Livingstone, the great traveller and philanthropist. Well, he died in the heart of Africa. He was accompanied by two black boys only. When he died did they desert him? No. They travelled for nine months through the deserts of Africa and after much trouble and difficulty they brought his remains to a place from whence they were shipped to England, where they now rest in Westminister Abbey. They were faithful to their master in his life and after his death. This is the sort of faithfulness which we should all emulate. As an illustration of hopefulness combined with faith I would point to the case of another great traveller known as Mungo Park. Mungo Park was the first of modern Europeans who reached the well-nigh fabulous waters of the Niger. He lost his way in the the heart of Africa exactly a hundred years ago. After wandering about for several days he came across a small green plant, and it at once occurred to him that if that beautiful plant had been placed in the centre of the wilderness and had been nurtured and sustained by God, the same great power would sustain and not desert him. This small incident gave him heart again and awoke within him that faith and hope which led him to continue his journey to a safe termination. Well, boys, let us all, in addition to cultivating industry and perseverance, which are so necessary for success in the everyday business of life, cultivate also that hopefulness and faithfulness which are so essential to our existence, and so necessary for us to have as our companions through the toilsome journey of our lives here below. I thank you, ladies and gentlemen, very much for coming here this morning and for thus showing your interest in this institution. I congratulate the prize winners on their success. I urge those who have not gained prizes to try again, and I wish for the Diocesan School many years of prosperity. (prolonged applause.)

This was followed by a very amusing chorus "The Village Minstrels."

The Right. Rev. Bishop Burdon said :—Your Excellency, ladies and gentlemen; I am very sorry, Sir, that I made myself so badly misunderstood last year, but I have just explained to your Excellency that the boring I spoke of was to you, and not by any means that we were bored. I must heartily thank your Excellency for your great kindness in coming here year after year and for taking the interest you do in our work. I find nothing else to say except with reference to the school. Every one concerned has been well satisfied with the result of the year. The numbers are ever on the increase, and compared with the year before last show a very much larger number of pupils. One hundred pupils has been the daily average attendence during that period, as against 85.74 for 1893. The last year, on account of the plague, the attendence was very light. Comparing with the former years, however, the numbers are most satisfactory. As for the teaching staff and the other internal arrangements there are no points I wish to call attention to. There is a great need to call upon our friends to help us, as we are unfortunately very deeply in debt. It is said that most good institutions are always supposed to be in debt, but I could hope we were not so bad. There has been a constant increase in the running expenses of the school with the increase in the numbers of pupils, and the attendant increase in the cost of maintenance, the accounts showing that these have increased $500 over last year. On the other hand our income has fallen off immensely. There were two seperate helps the year before last which we did not have last year. One was a donation from the Freemasons of $200, which was not renewed during the last year. Another was the Bazaar which produced $265, which during the last year we had nothing to correspond to. So that we are now very largely in debt in consequence of the success of the school. I hope we may be able to find our friends will rise up to help us in our difficulties. There can be no question about the management and general success of the classes. I would just like to read an extract from a letter from Dr. Eitel which I have received in connection with the results of the exammations. He expresses great satisfaction with the excellent training the pupils have received, especially in the higher branches of study, as Euclid, geography and science. As a sample he encloses a paper written by a Chinese pupil as an illustration of the sound religious principles inculcated at the school. The paper is excellent, but I will not trouble you by reading it. Under all these circumstances I think we have every encouragement to proceed with our work, and I hope our friends will help us as in the past. I have been asked by Mr. Piercy to say that the vacation commences to-day, and that the classes will reopen on Monday, the 24th of February. (Loud applause)

After singing another chorus, the pupils, accompanied by the fife and drum band of the school, sang "God Save the Queen," after which three hearty cheers were given for "the Queen," his Excellency, Bishop Burdon and the ladies, the latter called for by a little fellow scarcely able to look over the form in front of him. This concluded the proceedings.

PRIZE LIST.

Oxford University Local Examination.—*Seniors* (with title of A. A.)—T. Benning, W. Burns, S. Elphinstone. *Juniors.*—H. T. Begley, H. S. Beven, Chan Kwok-lin, D. Elphinstone, U. Hayasaki. H. R. C. Moore. *Preliminary.*—E. S. Ford. III Class Honours, distinguished in Geography and Religious Knowledge, G. Benning, R. H. Kotewall, L. Long.

Bellilos Medal and Prize Examination.—S. Elphinstone, (2nd); W. Burns, (3rd); T. Benning, (4th).

CLASS PRIZES.

Seniors—S. Elphinstone, 'History of Hongkong' presented by Hon. E. R. Bellilos. VII Standard—E. S. Ford, 'Boys' Own Annual.' VI Standard—R. H. Kotewall, 'Great Nations.' V Standard—Li Cheung-hau, 'Rover of the Andes.' IV Standard—(1) Li Chi-on, 'Red Rooney;' (2) Chau Tin-yau, 'Indian Mutiny,' presented by Mr. Ralphs. III Standard—Chan Yam-teng, 'Swiss Family Robinson.' II Standard—Chay Po-sin, 'Pirate City.' I Standard—Kaw Seo-hoe, 'Child's Stories.'

SPECIAL PRIZES.

Senior—Euclid and Physiography, H. R. C. Moore, 'Longfellow's Poems.' VII Standard—Mathematics, U. Hayasaki, 'History of Hongkong,' presented by Hon. E. R. Bellilos. VI Standard—Algibra, Euclid and Physiography, L. Long, Silver Watch, presented by Mr. Mackie. V Standard—Algebra and Euclid, W. Reinelt 'Honour's Roll.' IV Standard—Algebra and Euclid, Kong Shun-tak, 'Lonely Island.' Music—C. Hastings, 'Straight to the Mark.' Drawing—Tso Ying-yeung, 'English Pictures,' presented by Mr. Blaynay. Band (Fifes)—Tang Shing 'Giant of the North;' (Drums), U. Hayasaki, 'With Lee in Virginia.' Drilling—T. Macbeth, 'Country Cousins.' Map drawing—Lam Chuh-shang, 'United States Pictures,' presented by Mr. Blaynay.

SCRIPTURE PRIZES—AWARDED BY REV. R. F. COBBOLD.

VII Standard—A. J. Mackie, '52 Boys' Stories.' VI Standard—R. H. Kotewall, 'Cavaliers and Roundheads.' V. Standard—J. Ho-shing, 'Greenland.' IV Standard—Li Chi-on, 'Natural History.' III Standard—Lam Kam-fuk, 'Wilman of the West.' II Standard—J. E. Piercy, 'Fur and Feather.' I Standard—A. Piercy. 'Opposite Neighbours.'

GOOD CONDUCT PRIZE—AWARDED BY THE BOYS' VOTES.

P. Tregilius, 'Every Boys' Stories.'

AUDITORS—THEIR DUTIES AND LIABILITIES.

EDINBURGH, Dec. 26th.

Auditors of public companies have recently received a very sharp lesson in English Courts. One of them was found liable by Justice Vaughan Williams to pay jointly and severally with certain directors the sums of £5,946 and £8,486, being the whole dividends of two years of a bank whose accounts he had audited, but had failed to disclose to the shareholders that profits did not warrant the dividends, which therefore came out of capital. The Court of Appeal (Lords-Justices Lindley, Lopes, and Rigby) reached the same conclusion as regards the latter sum, but with some difficulty relieved the auditor of liability for the former. The bank was the London and General Bank (Limited), founded in 1882, and making loans and otherwise assisting the Balfour group of companies. The balance-sheet for the year 1891 disclosed as a good asset, "Loans to customers and other securities, £346,975," and the auditor's firm reported to the directors—"We cannot conclude without expressing our opinion unhesitatingly that no dividend should be paid this year;" but the only note of warning to the shareholders was the somewhat colourless observation that "the value of the assets as shown in the balance-sheet is dependent upon realisation." The auditor was present and silent at the meeting of shareholders when his report to the directors was not disclosed, and a dividend of 7 per cent., amounting to £8,486, was declared, and it was afterwards paid. The Court, however, thought that though the position of the bank in the previous year (1890) was, to the knowledge of the auditor, very unsatisfactory, matters were not known or believed to be so bad as to lead to the conclusion that there were no profits out of which a dividend could properly be paid, and they accordingly relieved the auditor of liability for £5,946, the dividend of the year 1890.

No doubt the Balfour group of companies to whom this bank advanced money were rather queer "customers," as recent disclosures have shown, and this was a gross case of breach of duty and perhaps not likely to occur in the case of ordinary companies and ordinary auditors; but what is important for all auditors is the full exposition of their position and duties relating to the directors and the shareholders given in the judgment of Lord-Justice Lindley, and concurred in by his brethren.

Before referring to these it may be noted that an annual audit of a company's accounts is not (subject to one exception) compulsory under Statue; but the leading Act of 1862 furnished a set of audit clauses for insertion in the articles of public companies, if framers were so minded; and in point of fact some audit clauses are always adopted, and generally very much on the lines of the statutory form. The exception referred to is that in 1879, after the banking disaster of the previous year, an audit, substantially as suggested in the audit clauses of 1862, was made compulsory in limited liability banks registered under that Act. This applies to the Scottish banks, except the then chartered ones, which, however, have, in their constitution and practice, thorough audits. Thus, all banks and most other companies have provision made for annual audits, adequate enough in theory, and the main thing is to see that in practice they are genuine and thorough.

The first important point is that under the statutory scheme, whether of 1862 or 1879, auditors are (after the first year of a company) appointed by the shareholders, and are to report to them directly and not to or through the directors. They are designed as a check upon directors, and they do not discharge their duty to the shareholders by merely bringing before directors irregularities or dangers, or even by remonstrating with them. It is their duty to see that their warnings, where the subject of them is not removed, are disclosed to the shareholders. It is, indeed, no part of their duty to advise the directors or shareholders as to the conduct of the company's business, or even strictly as to what, if any, dividend is to be paid, but to ascertain and disclose to shareholders and directors alike the true financial position of the company. They are to examine the books, accounts, vouchers, and balance-sheet of the company, and, if necessary, call for explanations and information from directors and other officers of the company, and report thereon to the shareholders, which report, along with the directors' report, shall be read at the meeting of the company. Upon this it is to be observed that the auditor is to examine the books, not merely for the purposes of ascertaining what they do show, but also for the purpose of satisfying himself that they show the true financial position of the company. And again, it is not enough to give so much information as is calculated to induce some shareholders to ask for more. Hints which may arouse inquiry are not enough; at the same time the report may be made confidentially or in such a way as not to give publicity beyond the membership. The hint given in this case, that the value of the assets was dependent on realisation, which it was pleaded was sufficient to put shareholders on inquiry, amounted to a mere truism, and it was the duty of the auditors to convey in direct and express terms to the members any information which they thought proper to be communicated.

As further illustrating the position of auditors, it may be noted that it has been found by this judgment, as well as by another of the same Court the other day in the case of a limited company (Kingston Cotton Mill Company), not a bank, that auditors are, like directors and managers, "officers of the company," in this respect differing from the bankers, brokers, or solicitors of a company. The importance of this point is rather a matter of procedure than of substance. It subjects the auditor on the winding up of the company to a more stringent form (under Act 1862, sec. 165, and Act 1890, sec. 10) of enforcing repayment or compensation for what is called in English law language a "misfeasance," which seems to include either breach of trust or breach of duty. Lord Justice Lindley, on this point, says "there was a clear breach of trust by the directors, facilitated, and, indeed, only rendered possible, by the auditor, who failed in discharging his duty to the shareholders; and I have no doubt that in equity both he and they could be properly declared jointly and severally liable for the misapplication of the company's money, which constituted that breach of trust." Lord-Justice Rigby is not less explicit—"In my judgment it is established that the bank had no funds out of which the dividends could in any point of value be paid. I think that the auditors might well be held to have known this, but I do not rely upon the conclusion for my judgment; what I do rely upon is that the auditors must have known, and did know, that the balance-sheet was not properly drawn up so as to show the state of affairs, and that was a misfeasance. If the directors were guilty of misfeasance in relation to the company, they must be responsible for the consequences of such misfeasance, whether they themselves had arrived at the conclusion that the dividend, if paid at all, would be payable out of capital or not."—(Law Reports—Chancery—November number, page 673.)

These views, and, indeed, the whole opinions of the Judges, are well worthy of the consideration of company auditors, the crucial point being that auditors occupy a position intermediate between directors and shareholders, and their primary duty is to the shareholders. At the same time they would ill serve their constituents by inconsiderate and damaging disclosures made in public, even where directors were in fault. It is obvious, therefore, that in many cases they have a very delicate duty to perform.—"J. C. L." in *The Scotsman*.

THE HONGKONG GOVERNMENT GAZETTE.

[*Saturday, 25th January, 1896.*]

GOVERNMENT NOTIFICATIONS.

No. 21—The following appointments are gazetted:—

F. A. Haseland to be Deputy-Registrar and Accountant; R. F. Lammert to be First Clerk of Court and clerk to the Chief Justice; C. J. Xavier to be Second Clerk and clerk to the Puisne Judge.

No. 22—Notifies that Surgeon-Captain Cantlie H.V.C., has been granted twelve months leave from 8th February.

No. 23—Notifies that by order of the Secretary of State the regulations for examinations for Colonial Cadetships are cancelled, and hereafter will be held simultaneously with and under the same regulations as class I and Indian Civil Service examinations.

No. 25—Contains an Order in Council exempting the Chinese holders of annual or special passes from carrying lights after midnight.

No. 25—Contains alterations in the rule regarding the shipment of dangerous goods.

No. 26—Contains particulars of sale of Crown Lands by auction, at 4 p.m. on the 10th February.

No. 27—Contains particulars of Artillery practice during February, and warnings to residents in the vicinity of the various batteries.

No. 28—Calls for tenders for laying sewers in Wing Fung Street and Wing Fung Lane, to be received by noon of 3rd February.

JUDICIAL NOTIFICATIONS.

In re E. F. Birchall, bankrupt; public examination of debtor to be held at noon of 6th February.

In re Mak Sai Mun, bankrupt; creditors to prove claims before February 25th.

The *Gazette* also contains the usual list of unclaimed telegrams lying in the Telegraph Co.'s offices; the Post Office list of *poste restante* correspondence, and list of letters, etc, for merchant vessels.

SHIPPING AND MAIL NEWS.

MAILS DUE :

Canadian (*Empress of India*) to-morrow.
Australian (*Afrika*) 30th inst.
French (*Melbourne*) 1st prox.
Indian (*Kutsang*) 1st prox.
Tacoma (*Victoria*) 5th prox.
American (*Afridi*) 6th prox.
American (*Doric*) 29th prox.

* * *

THE silk *ex* steamship *Empress of Japan* was delivered in New York on the 25th inst.

* * *

THE Canadian Pacific Railway Co.'s steamer *Empress of China* arrived at Nagasaki at 8 a.m. to-day, and left again at 5 p.m. for Vancouver.

* * *

THE Canadian Pacific Railway Co.'s steamer *Empress of India* arrived at Shanghai at 12.30 p.m. on Saturday, and left that port at 5.30 p.m. the same day for Hongkong, where she may be expected to arrive about 8.30 a.m. to-morrow.

* * *

THE M. M. steamer *Melbourne*, with the French mail of the 3rd January, left Singapore at midnight on the 25th inst. for this port, and may be expected here on or about the 1st prox.

* * *

THE Northern Pacific Steamship Co.'s steamer *Hankow* arrived at Tacoma on the 24th instant.

* * *

THE Indo-China Co.'s steamship *Kutsang*, from Calcutta and the Straits, left Singapore for this port at 4 p.m. on the 25th inst.

* * *

SHIPPING RETURNS.

From 6 p.m. Saturday to 6 p.m. to-day.

ARRIVALS.

Kwongmo	steamer,	from	Amoy.
Hatloong	"	"	Coast Port.
Bellona	"	"	Singapore.
Independent	"	"	Saigon.
Sultan	"	"	Bangkok.
Yuneping	"	"	Canton.
Cosmopolit	"	"	Hoihow.
Chihli	"	"	Chinkiang.
Marie Fabien	"	"	Touron.
Ash	"	"	Hoihow.
Yuensang	"	"	Amoy.
E-sang	"	"	Canton.
China	"	"	Nagasaki.
Cast	"	"	Pakhoi.
Smith	"	"	Pakhoi.
Menmuir	"	"	Kobe.
Germania	"	"	Saigon.
Verona	"	"	Yokohama.
Decima	"	"	Chinkiang.
Irene	cruiser	"	Hainan.
Plover	gunboat	"	Amoy.

Aggregating 26,696 tons register.

DEPARTURES.

Eton	steamer,	for	Nagasaki.
Actto	"	"	Hoihow.
Triumph	"	"	Hoihow.
Chingwo	"	"	Hoilo.
Invertay	"	"	Saigon.
Rheingold	"	"	Nagasaki.
Mascotte	"	"	Singapore.
Tatlee	"	"	Swatow.
Loksang	"	"	Swatow.
Winghong	"	"	Swatow.
Nanyang	"	"	Shanghai.
Pavona	"	"	Shanghai.
Ly-ee-moon	"	"	Canton.

Aggregating 16,469 tons register.

HONGKONG AND WHAMPOA DOCK RETURNS.

Kaiser		in	Kowloon Dock.
Chowfa	"	"	"
Kong Beng	"	"	"
Doris	"	"	"
Namoa	"	"	"
Rhodora	"	Cosmopolitan	"
Ancona	"	"	"
Onsang	"	"	"
Talthlow	(s.,	Aberdeen	"
Crown of Arragon	"	"	"

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CADBURY'S CHOCOLATE CREMES:—
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Nougat Pistache, Pineapple Chocolate,
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Plush Bags, Plush Boxes and Fancy Boxes,
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FLETCHER & Co.,
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22, Queen's Road Central.
Hongkong, 10th October, 1895. [48

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PLATES A SPECIALITY.

Hongkong, 7th June, 1895. [35

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STEAM WATER-BOAT Co.,
18, Praya Central.
Hongkong, 7th October, 1895. [36

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Hongkong, 27th March, 1894.

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Ice-House Road.

IS now in a position, in his New and Commodious Premises, to eclipse, as heretofore, ALL PHOTOGRAPHIC ART PRACTICED in the Colony or in any part of the Far East.

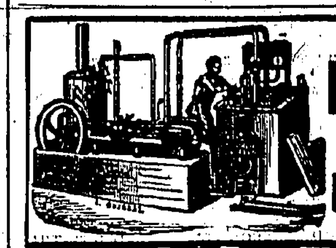
GROUPS AND VIEWS
a speciality.
Hongkong, 22nd September, 1894. [45

NOTICE!

NOT RESPONSIBLE FOR DEBTS.

Neither the CAPTAINS, the AGENTS, nor the OWNERS will be RESPONSIBLE for any DEBT contracted by the Officers or members of the Crews of the following Vessels during their stay in Hongkong Harbour:—
BONNINGTON, Brit. str., Capt. Leighton—Dodwell, Carlill & Co.
HIGHLAND FOREST, Brit. bk., Capt. Dermody—Jardine, Matheson & Co.
JOHN R. KELLY, Amer. ship, Capt. Chapman—Arnhold, Karberg & Co.

Intimations.



COMPAGNIE INDUSTRIELLE DES PROCÉDÉS
RAOUL PICTET
LIMITED. *CAPITAL, £60,000.*
16, RUE DE GRAMMONT, PARIS.
INDUSTRIAL ENGINES
FOR THE PRODUCTION OF
COLD AND ICE

Apply to MESSRS. DODWELL, CARLILL & Co.
Agents for MESSRS. P. OPPENHEIMER & Co., Paris.

HONGKONG TIMBER YARD, WANCHAI.

OREGON PINE SPARS and LUMBER Always on Hand.

L. MALLORY.
Hongkong, 24th June, 1895 [40

SIEN TING,
SURGEON DENTIST,
No. 10, D'AGUILAR STREET.
TERMS VERY MODERATE,
Consultation free.
Hongkong, 27th September, 1895. [46

DENTISTRY.
FIRST CLASS WORKMANSHIP
AND
MODERATE FEES.

MR. WONG TAI-FONG,
Surgeon Dentist,
(Formerly articled Apprentice, and latterly assistant to Dr. ROGERS),
HAS REMOVED
TO
THE BANK BUILDINGS,
QUEEN'S ROAD,
(Opposite Hongkong Hotel).
CONSULTATION FREE,
Hongkong, 27th July, 1891. [10

ALEXANDRE ORGANS
81, RUE LAFAYETTE, PARIS.
HARMONIUMS for CHURCHES, DRAWING ROOMS, SCHOOLS, &c.
FROM £4 UPWARDS.
Illustrated Catalogues sent Free on demand.
APPLY TO
JOHN D. HUTCHISON, Esq., Hongkong.
Agents for M. OPPENHEIMER & Co., Paris.

LANGUID WOMEN
PALE CHILDREN
OLD PEOPLE, INVALIDS
VIN CHAPOTEAUT
(CHAPOTEAUT'S WINE OF PEPTONE)
A DELICIOUS
NUTRITIVE
STIMULANT

This alimentary wine is easily assimilated when no other solid or liquid food will remain on the stomach, it is indicated in constitutional weakness and lack of digestive power, for the Aged, Anæmic, Dyspeptic, and Convalescent.



It helps sufferers from Consumption, Dysentery, Cancers, and Ulceration, of the Stomach

CHAPOTEAUT
PARIS

Shipping.

STEAMERS.

DOUGLAS STEAMSHIP COMPANY, LIMITED.

FOR SWATOW, AMOY AND FOOCHOW.

THE Company's Steamship

"HAILOONG,"

Captain Davis, will be despatched for the above Ports TO-MORROW, the 28th instant, at Daylight.

For Freight or Passage, apply to
DOUGLAS LAPRAIK & Co.,
General Managers.
Hongkong, 27th January, 1896. [203

FOR SHANGHAI.
(Taking Cargo and Passengers at through rates for CHEFOO, HANKOW and PORTS on the YANGTSZE.)

THE Steamer

"YUNG PING,"

Captain Clemens, will be despatched for the above Port TO-MORROW, the 28th instant, at 5 P.M.

For Freight or Passage, apply to
CARLOWITZ & Co.,
Agents.
Hongkong, 23rd January, 1896 [197

"SHIRE" LINE OF STEAMERS.

FOR LONDON, HAMBURG AND ANTWERP.

THE Steamship

"GLAMORGANSHIRE,"

Captain Vywyan, will be despatched for the above Ports TO-MORROW, the 28th instant, instead of as previously advertised.

For Freight or Passage, apply to
DODWELL, CARLILL & Co.,
Agents.
Hongkong, 14th January, 1896. [1704

CHINA NAVIGATION COMPANY, LIMITED.

FOR SHANGHAI.

THE Steamship

"HANGCHOW,"

Captain Bennett, will be despatched TO-MORROW, the 28th instant.

For Freight or Passage, apply to
BUTTERFIELD & SWIRE,
Agents.
Hongkong, 24th January, 1896. [200

EASTERN AND AUSTRALIAN STEAMSHIP COMPANY, LIMITED.

FOR SYDNEY AND MELBOURNE.
(Calling at PORT DARWIN and QUEENSLAND PORTS, and taking through Cargo to ADELAIDE, NEW ZEALAND, TASMANIA, &c.)

THE Steamship

"MENMUIR,"

Captain Craig, will be despatched for the above Ports on WEDNESDAY, the 29th instant, at Noon.

This well-known Steamer is specially fitted for Passengers, and has a Refrigerating Chamber, which ensures the supply of Fresh Provisions throughout the voyage.

A Stewardess and a duly qualified Surgeon are carried.

For Freight or Passage, apply to
GIBB, LIVINGSTON & Co.,
Agents.
Hongkong, 22nd January, 1896. [141

THE CHINA MUTUAL STEAM NAVIGATION COMPANY, LIMITED.

FOR LONDON, VIA PORTS OF CALL.

THE Company's Steamship

"KAISOW,"

E. Worrall, Commander, will be despatched as above on or about the 30th instant.

For Freight, apply to
HOLLIDAY, WISE & Co.,
Agents.
Hongkong, 14th January, 1896. [142

"GLEN" LINE OF STEAM PACKETS.

FOR MARSEILLES AND LONDON, VIA SUEZ CANAL.

THE Steamship

"GLENESK,"

Captain Webster, will be despatched as above on or about WEDNESDAY, the 5th February.

For Freight or Passage, apply to
JARDINE, MATHESON & Co.,
Agents.
Hongkong, 24th January, 1896. [199

Shipping.

STEAMERS.

INDO-CHINA STEAM NAVIGATION COMPANY, LIMITED.

FOR SINGAPORE, SAMARANG AND SOURABAYA.

THE Company's Steamship

"HINSANG,"

Captain J. Kynoch, will be despatched as above on or about THURSDAY, the 30th instant.

For Freight or Passage, apply to
JARDINE, MATHESON & Co.,
General Managers.
Hongkong, 23rd January, 1896. [194

FOR NEW YORK, VIA SUEZ CANAL.

(Following the S.S. "POLYPHEMUS.")

THE Steamship

"LENNOX"

will be despatched about 4th February.

S.S. "PORT ADELAIDE"

will be despatched about 18th February.

S.S. "GHAZEE"

will be despatched about 4th March.

For Freight or Passage, apply to
DODWELL, CARLILL & Co.,
Agents.
Hongkong, 4th January, 1896. [78

"SHIRE" LINE OF STEAMERS.

FOR LONDON, HAMBURG AND ANTWERP.

(To follow the S.S. "GLAMORGANSHIRE.")

THE Steamship

"MERIONETHSHIRE,"

Captain Davies, will be despatched for the above Ports on or about the 8th February.

For Freight or Passage, apply to
DODWELL, CARLILL & Co.,
Agents.
Hongkong, 22nd January, 1896 [179

SAILING VESSELS.

FOR NEW YORK.

THE 3/3 L.I.I. American Ship

"DANIEL BARNES,"

Rogers, Master, will load here for the above Port, and will be despatched on or about the 15th February.

For Freight, apply to
CARLOWITZ & Co.
Hongkong, 14th January, 1896. [1857

FOR NEW YORK.

THE 3/3 A.I.I. American Ship

"JOHN R. KELLEY,"

Captain Chapman, having arrived, will load here for the above Port, and will have quick despatch.

For Freight, apply to
ARNHOLD, KARBERG & Co.
Hongkong, 21st November, 1895. [1608

FOR SAN FRANCISCO.

THE 100 A. I. British Ship

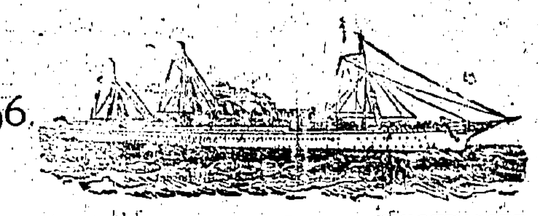
"BRODICK CASTLE,"

Ferguson, Master, will load here for the above Port, and will have quick despatch.

For Freight, apply to
SHEWAN & Co.
Hongkong, 5th December, 1895. [1696

Mails.

CANADIAN PACIFIC RAILWAY COMPANY'S
ROYAL MAIL STEAMSHIP LINE.

1896.  1896.

SAFETY. SPEED. PUNCTUALITY.
THE FAST ROUTE BETWEEN CHINA, JAPAN AND EUROPE, VIA CANADA AND THE UNITED STATES.
(CALLING AT SHANGHAI, NAGASAKI, KOBE, YOKOHAMA AND VICTORIA, B.C.)
Twin Screw Steamships—6,000 Tons—10,000 Horse Power—Speed 19 knots.

PROPOSED SAILINGS FROM HONGKONG.

EMPRESS OF INDIA...Comdr. H. Pybus, R.N.R.....WEDNESDAY, 19th February.
EMPRESS OF JAPAN...Comdr. G. A. Lee, R.N.R.....WEDNESDAY, 18th March.
EMPRESS OF CHINA...Comdr. R. Archibald, R.N.R....WEDNESDAY, 8th April.

THE magnificent Steamships of this Line pass through the famous INLAND SEA OF JAPAN, and usually make the voyage YOKOHAMA TO VANCOUVER (B.C.) in 12 DAYS, making close connection at Vancouver with the PALATIAL TRANS-CONTINENTAL TRAINS of the CANADIAN PACIFIC RAILWAY leaving there daily, and cross the Continent FROM THE PACIFIC TO THE ATLANTIC WITHOUT CHANGE. Close connection is made at Montreal, Quebec, Halifax, New York and Boston with all Trans-Atlantic Lines, which passengers to Great Britain and the Continent are given choice of.

Passengers Booked through to all principal points and AROUND THE WORLD. Return tickets to various points at reduced rates, Good for 4, 6, 9 and 12 months.

SPECIAL RATES (First-class only) granted to Missionaries, Members of the Naval, Military, Diplomatic and Civil Services, and to European Officials in the Service of China and Japan Governments.

CIRCULAR PACIFIC TICKETS Hongkong to Vancouver, Vancouver to Sydney Australia, *viâ* Honolulu, and Sydney to Hongkong *viâ* Brisbane and Torres Straits, Good for 9 months, £100.

The attractive features of the Company's route, embraces its PALATIAL STEAMSHIPS, (second to none in the World), the LUXURIANCE OF ITS TRANS-CONTINENTAL TRAINS (the Company having received the highest award for same at recent Chicago World's Exhibition) and the diversity of MAGNIFICENT MOUNTAIN AND LAKE SCENERY through which the Line passes.

THE DINING CARS and MOUNTAIN HOTELS of this route are owned and operated by the Company, and their appointments and Cuisine are unexcelled.

For further information, Maps, Guide Books, Rates of Passage, &c., apply to

D. E. BROWN, General Agent,
Pedder's Street.
Hongkong, 22nd January, 1896. [3

OCCIDENTAL & ORIENTAL STEAMSHIP COMPANY.

TAKING CARGO AND PASSENGERS TO JAPAN, THE UNITED STATES, MEXICO, CENTRAL AND SOUTH AMERICA, AND EUROPE;
VIA
THE OVERLAND RAILWAYS,
AND
ATLANTIC AND OTHER CONNECTING STEAMERS.

VIA INLAND SEA OF JAPAN AND HONOLULU.

PROPOSED SAILINGS FROM HONGKONG.

Belgic (via Nagasaki, Kobe, Inland Sea & Yokohama) Saturday, 1st Feb., at Noon.
Coptic (via Nagasaki, Kobe, Inland Sea & Yokohama) Tuesday, 3rd March, at Noon.
Gaelic (via Nagasaki, Kobe, Inland Sea, Yokohama & Honolulu) Saturday, 21st March, at Noon, 1896.

THE Company's Steamship

"BELGIC"

will be despatched for SAN FRANCISCO, *viâ* NAGASAKI, KOBE, INLAND SEA and YOKOHAMA, on SATURDAY, the 1st Feb., 1896, at Noon. Connection being made at Yokohama with Steamers from Shanghai.

Steamers of this line pass through the INLAND SEA OF JAPAN, and call at Honolulu and passengers are allowed to break their journey at any point *en route*.

Through Passage Tickets granted to England, France and Germany by all trans-Atlantic lines of Steamers, and to the principal cities of the United States or Canada. Rates, and particulars of the various Routes may be obtained upon application.

Special rates (First-class only) are granted to Missionaries, members of the Naval, Military, Diplomatic and Civil Services, to European Officials in service of China and Japan, and to Government officials and their families.

Passengers who have paid full fare, re-embarking at San Francisco for China or Japan (*or vice versa*) within one year, will be allowed a discount of 10 per cent. *This allowance does not apply to through fares for China and Japan to Europe.*

All PARCEL PACKAGES should be marked to address in full; and same will be received at the Company's Office until FIVE P.M. the day previous to sailing.

Consular Invoices to accompany Cargo destined to Points beyond San Francisco, in the United States, should be sent to the Company's Offices, addressed to the Collector of Customs, San Francisco.

For further information as to Freight or Passage, apply to the Agency of the Company, No. 7, Praya Central.

J. S. VAN BUREN, Agent.
Hongkong, 14th January, 1896. [2

NOTICE.

THE BEST PREVENTIVE OF ALL INFECTIOUS DISEASES.

SANITARY SOFT SOAP.

JEYES' FLUID
THE BEST DISINFECTANT.

DISINFECTANT SOAPS.

AVOID ALL RISK OF OUTBREAK BY ITS USE.

W. G. HUMPHREYS & Co.,
Bank Buildings.
Wellington, 9th March, 1895. [9

U. S. MAIL LINE.

PACIFIC MAIL STEAMSHIP COMPANY.

VIA INLAND SEA OF JAPAN AND HONOLULU.

PROPOSED SAILINGS FROM HONGKONG.

China (via Nagasaki, Kobe, Inland Sea, Yokohama & Honolulu) Saturday, 8th Feb., at Noon.
Peru (via Nagasaki, Kobe, Inland Sea & Yokohama) Saturday, 22nd Feb., at Noon.
City of Rio de Janeiro (via Nagasaki, Kobe, Inland Sea & Yokohama) Thursday, 12th March, at Noon.

THE U. S. Mail Steamship

"CHINA"

will be despatched for SAN FRANCISCO, *viâ* NAGASAKI, KOBE, INLAND SEA, YOKOHAMA and HONOLULU, on SATURDAY, the 8th February, 1896, at Noon, taking Passengers, and Freight for Japan, the United States, and Europe.

Steamers of this line pass through the INLAND SEA OF JAPAN, and call at Honolulu, and passengers are allowed to break their journey at any point *en route*.

Through Passage Tickets granted to England, France, and Germany by all trans-Atlantic lines of Steamers, and to the principal cities of the United States or Canada. Rates may be obtained on application.

Passengers holding through ORDERS TO EUROPE have the choice of Overland Rail Routes from San Francisco, including the SOUTHERN PACIFIC, CENTRAL PACIFIC, UNION PACIFIC, DENVER and RIO GRANDE, and NORTHERN PACIFIC RAILWAYS; also the CANADIAN PACIFIC RAILWAY on payment of £4 in addition to the regular tariff rate.

Passengers holding Orders FOR OVERLAND CITIES in the United States have, between SAN FRANCISCO and CHICAGO, the option of the SOUTHERN PACIFIC, CENTRAL PACIFIC, UNION PACIFIC, DENVER and RIO GRANDE, and other direct connecting Railways, and from Chicago to destination the choice of direct lines.

Particulars of the various routes can be had on application.

Special rates (first class only) are granted to Missionaries, members of the Naval, Military, Diplomatic, and Civil Service, to European Officers in the service of China and Japan, and to Government officials and their families.

Through Bills of Lading issued for transportation to Yokohama and other Japan Ports, to San Francisco, to Atlantic and Inland Cities of the United States, *viâ* Overland Railways, to Havana, Trinidad, and Demerara, and to ports in Mexico, Central and South America, by the Company's and connecting Steamers.

Freight will be received on board until 4 P.M. the day previous to sailing. Parcel Packages will be received at the Office until 3 P.M. same day; all Parcel Packages should be marked to address in full; value of same is required.

Consular Invoices to accompany Cargo destined to Points beyond San Francisco, in the United States, should be sent to the Company's Office in Sealed Envelopes, addressed to the Collector of Customs at San Francisco.

For further information as to Passage and Freight, apply to the Agency of the Company, No. 7, Praya Central.

J. S. VAN BUREN, Agent.
Hongkong, 25th January, 1896. [1

F. BLACKHEAD & CO.,
SHIP-CHANDLERS, SAILMAKERS, COAL AND PROVISION MERCHANTS, NAVAL CONTRACTORS AND GENERAL COMMISSION AGENTS,
PRAYA CENTRAL, HONGKONG.
SOAP MANUFACTURERS.
SOLE AGENTS FOR
HARTMANN'S RAHTJEN'S GENUINE COMPOSITION RED HAND BRAND.
HARTMANN'S GREY PAINT.
DAIMLER'S PATENT MOTOR LAUNCHES.
&c., &c., &c.
EVERY KIND OF
SHIP'S STORES AND REQUISITES ALWAYS IN STOCK
AT
REASONABLE PRICES.
Hongkong, 16th July, 1895 [46

Mails.

NORDDEUTSCHER LLOYD.

NOTICE.

STEAM FOR
SINGAPORE, COLOMBO, ADEN, SUEZ, PORT SAID, NAPLES, GENOA, ANTWERP, BREMEN AND HAMBURG, PORTS IN THE LEVANTE, BLACK SEA AND BALTIC PORTS:
ALSO
LONDON, NEW YORK, BOSTON, BALTIMORE, NEW ORLEANS, GALVESTON, AND SOUTH AMERICAN PORTS.

THE COMPANY'S STEAMERS WILL CALL AT SOUTHAMPTON TO LAND PASSENGERS AND LUGGAGE.

N.B.—CARGO CAN BE TAKEN ON THROUGH BILLS OF LADING FOR THE PRINCIPAL PLACES IN RUSSIA.

PROPOSED SAILINGS FROM HONGKONG.
(SUBJECT TO ALTERATION.)

Karlsruhe	Tuesday ...	4th Feb.
Prinz Heinrich ...	Tuesday ...	3rd March.
Prussian	Tuesday ...	31st March.
Sachsen	Tuesday	28th April.
Karlsruhe	Tuesday ...	26th May.
Prinz Heinrich ...	Tuesday ...	23th June.

ON TUESDAY, the 4th day of February, 1896, at 9 A.M., the Company's Steamship "KARLSRUHE," Captain H. Walter, with MAILS, PASSENGERS, SPECIE and CARGO, will leave this Port as above, calling at NAPLES and GENOA.

Shipping Orders will be granted till NOON on SATURDAY, the 1st Feb. Cargo and Specie will be received on board until 5 P.M. on MONDAY the 3rd Feb., and Parcels will be received at the Agency's Office until NOON on MONDAY, the 3rd Feb. Contents of Packages are required. No Parcel Receipts will be signed for less than $2.50 and Parcels should not exceed Two Feet Cubic in Measurement.

The Steamer has splendid Accommodation and carries a Doctor and a Stewardess.

Linen can be washed on board.

For further Particulars, apply to.
MELCHERS & Co.,
Agents.
Hongkong, 13th January, 1896. [88

NORTHERN PACIFIC STEAMSHIP AND RAILROAD COMPANIES.

VIA INLAND SEA OF JAPAN.

THE attention of Passengers is directed to the very cheap rates offered by this Line to the PACIFIC COAST and to the INTERIOR and EASTERN CITIES of the UNITED STATES and CANADA and to EUROPE.

HONGKONG TO LONDON $400.
Excellent accommodation. First-class Table. DOCTOR and STEWARDESS carried.

HONGKONG TO NEW YORK $350.
The Railroad travelling is second to none on the American Continent. Magnificent Scenery of the ROCKY and CASCADE MOUNTAINS. The YELLOWSTONE NATIONAL PARK route. Passengers to EUROPE may proceed by one of the first class ATLANTIC MAIL LINES.

HONGKONG TO TACOMA $225.
Rates of Passage to other Points on application.
Special rates allowed to members of Government Services.

PROPOSED SAILINGS FROM HONGKONG.
(SUBJECT TO ALTERATION.)

Victoria	3,167	Tuesday ...	Feb. 11.
Hankow	3,594	Tuesday ...	Mar. 10.
Tacoma	2,549	Tuesday ...	April 7.
Victoria	1,167	Tuesday ...	May 5.

THE Steamship

"VICTORIA,"

Captain J. Panton, R.N.R., sailing at Noon, on TUESDAY, the 11th February, will proceed to VICTORIA, B.C., and TACOMA, Wash., *viâ* SHANGHAI, KOBE and YOKOHAMA

Through Bills of Lading issued to Japan, Pacific Coast Points, and to Canadian and United States Points.

Consular Invoices of Goods for United States Points should be in quadruplicate; and *one copy must be sent forward by the steamer* to the care of the Freight Agent, Northern Pacific Railroad, Tacoma, Wash.

Parcels must be sent to our Office (with address marked in full) by 5 P.M., on the day previous to sailing.

For further information as to Passage or Freight, apply to
DODWELL, CARLILL & Co.,
General Agents.
Hongkong, 24th January, 1896 4

RICKMERS LINE.

REGULAR MONTHLY SERVICE FROM BREMEN, MIDDLESBRO', ANTWERP AND HAMBURG,
VIA SUEZ CANAL TO
PENANG, SINGAPORE, HONGKONG, SHANGHAI, HIOGO AND YOKOHAMA.

FROM HOME.

PROPOSED SAILINGS OF THE NEW ELEGANT STEAMERS OF THE RICKMERS RICKMILLING, SHIPOWNING AND SHIPBUILDING COMPANY OF BREMEN.
(SUBJECT TO ALTERATIONS.)

Dorothea Rickmers	3,846	December.
Delhi Rickmers	3,700	January.
Maria Rickmers	5,500	February.
Helene Rickmers	3,233	March.
Sophie Rickmers	3,249	April.
Ellen Rickmers	5,500	May.
Elisabeth Rickmers	5,500	June.

FROM THE EAST.

VIA SINGAPORE.
TO HAVRE, BREMEN AND HAMBURG, and other Continental Ports, if sufficient inducement offers.
(Taking Cargo at through rates to ANTWERP, AMSTERDAM and ROTTERDAM).

PROPOSED SAILINGS.
(SUBJECT TO ALTERATIONS).

Dorothea Rickmers	3,846	February.
Delhi Rickmers	3,700	March.
Maria Rickmers	5,500	April.
Helene Rickmers	3,233	May.

THE Steamers are all FIRST-CLASS RISKS and are supplied with all the modern Appliances and powerful Engines.

For further Particulars, apply to
ARNHOLD, KARBERG & Co.,
Agents.
Hongkong, January, 1896. [98

Printed and Published by CHESNEY DUNCAN at No. 6, Pedder's Hill, in the city of Victoria, Hongkong.